



Monthly Financial Management Report

For the Month Ended May 31, 2015



ESTABLISHED 1842

UNION COUNTY GOVERNMENT

NORTH CAROLINA

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Transmittal Letter

The Management of Union County, NC, is pleased to provide the *Monthly Management Report* for the month ended May 31, 2015. This report, as reflected in the table of contents, focuses primarily on the financial condition of the County. This report will, over time, evolve as additional information is included and as there is refinement.

As this is an evolving process, we welcome critiques and suggestions for improving the report and its usefulness.

The goals of this report are as follows:

Transparency – The information included in this report reflects the cumulative financial transactions for the County through the month indicated. Additionally, there is analysis comparing this current year to prior years.

Communications – The report provides a concise tool to communicate financial trends and interpretation of the financial data to the public and the County's policy makers. Additionally, the report provides a means to generate conversation concerning the data. The trend data included in the report serves to provide an indicator based approach to reviewing the information. While trends vary from year-to-year, significantly differing trends are indicative of areas that may require additional analysis or review.

Sustainability – This report supports the Commission's goal of sustainability by providing a basis for policy decisions throughout the year. While historically the budget was primarily discussed during the budget making process, through this report, the information will bridge the time between the budget processes.

With these goals in mind, we respectfully submit the *Monthly Management Report for the Month Ended May 31, 2015*.

Cynthia A. Coto
County Manager

Jeffrey A. Yates
Exec. Dir. Of Administrative Services/CFO

The May 2015 Monthly Report will be the last monthly report for FY 2015. The activity through the end of FY 2015 will be reported in the Comprehensive Annual Financial Statement as of June 30th, 2015, once the annual audit and report are completed in October 2015. The monthly reports for FY 2016 will resume with the September 2015 Monthly Report that will be published in October 2015.

Report Highlights for May 31, 2015

Combined expenditures outpaced revenues for all funds by \$15,131,242 for the month ending May 31, 2015. Total revenues for the month of May were \$14,317,725 and expenditures were \$29,448,967. Year-to-date, the County has collected \$314,264,996 in revenues and expended \$301,061,002. In comparison to FY 2014, the County is 11.24% above last year's revenues and 10.72% above last year's expenditures. Additional detailed information can be found starting on page 4 of this report.

General Fund expenditures exceeded revenues by \$8,750,015 for the month ending May 31, 2015. Total revenues for the month of May were \$7,526,869 and expenditures were \$16,276,884. Expenditures have outpaced revenues by \$9,819,756 YTD through the month ended May 31, 2015. This trend is reflective of the cyclical nature of the revenue collection in the General Fund. Additional detailed information can be found starting on page 14 of this report.

Current and prior years' ad valorem taxes collected for real, personal, and public utility property for the month of May 31, 2015 were \$321,164. Based on a three year year-to-date average for the same period, the County expected to collect \$69,646,534 YTD, however, the County has collected \$70,013,147 through May 31, 2015 putting it on projection. The County is ahead of projections, having collected 100.19% of total budget in the current year vs. a three year average collected at this point in time of 99.66%. Additional detailed information can be found on page 17 of this report.

Current and prior years' ad valorem taxes collected for vehicles for the month of May 31, 2015 were \$592,588. Based on a three year year-to-date average through the same period, the County expected to have collected \$5,064,769, however, the County has collected \$5,297,386 through May 31, 2015. Collections are ahead of their averages due to the State of North Carolina's implementation of collecting taxes with license plate and registration renewals. Therefore, prior years' collections are not a good comparison for this year and following years. Additional detailed information can be found on page 17 of this report.

As of May 31, 2015, the combined local option sales taxes of \$21,092,673 have been collected YTD. Based on the three year average, the County expected to have collected 64.91% of the total through the current period. The County is ahead of projections, having collected 70.09% of sales tax. Additional detailed information can be found on page 18 of this report.

Water and Sewer revenues exceeded expenditures by \$580,860 during the month ended May 31, 2015. Total revenues were \$2,744,532 and expenditures were \$2,163,672. Year to date, revenues of \$30,673,435 have exceeded expenditures of \$25,154,051 by \$5,519,384. Additional detailed information can be found starting on page 20 of this report.

Water and Sewer Fund service charges collected the month of May 31, 2015 were \$2,285,653. Based on the three-year average, the County expected to collect \$2,517,758 for the same period. The County has collected \$25,974,116 in service charges through May 31, 2015 or roughly 88.06% of budget. Based on the three-year average through the same month, the County should have collected approximately \$24,321,688 or 82.45% of projected budget. Additional detailed information can be found on page 22 of this report.

Revenue for the Solid Waste Fund was \$372,377 for the month of May 31, 2015 and totals \$3,587,255 or 87.83% of projected budget year to date. The County is behind projections, having collected 3.48% less than the budgeted amount year to date. Additional detailed information can be found on page 24 of this report.

Fiscal Indicators for May 31, 2015

| Indicator | Trend | For the Month ended April 30, 20xx | | | | |
|--|-------|------------------------------------|-------------|-------------|-------------|-------------|
| | | FY 2015 | FY 2014 | FY 2013 | FY 2012 | FY 2011 |
| All Funds Revenue | ↑ | 314,264,996 | 282,512,714 | 399,470,272 | 258,399,141 | 247,159,141 |
| All Funds Expenditures | ↓ | 301,061,002 | 271,923,490 | 240,921,427 | 233,106,508 | 232,714,849 |
| School Budgetary Fund Cash Flow (Net)** ¹ | | 11,692,640 | | | | |
| Ad Valorem Taxes (CY & PY's) ¹ | | 101,897,468 | | | | |
| Ad Valorem Taxes - Vehicles (CY & PY's) ¹ | | 7,525,091 | | | | |
| Contracts, Grants & Subsidies ¹ | | 97,904,142 | | | | |
| General Fund Cash Flow (Net)*** ¹ | ↓ | -9,819,756 | -2,175,346 | 33,394,520 | 21,408,613 | 5,862,583 |
| Ad Valorem Taxes (CY & PY's) ¹ | ↑ | 70,013,147 | 145,901,300 | 144,365,288 | 143,878,367 | 143,093,925 |
| Ad Valorem Taxes - Vehicles (CY & PY's) ¹ | ↑ | 5,297,386 | 14,636,326 | 11,108,456 | 10,258,727 | 9,728,579 |
| Local Sales Tax - 1 Cent, Article 39 | ↑ | 10,198,710 | 9,109,586 | 8,249,396 | 7,987,249 | 7,047,815 |
| Local Sales Tax - 1/2 Cent, Article 40 | ↑ | 5,263,686 | 4,881,093 | 4,801,167 | 4,664,487 | 4,420,880 |
| Local Sales Tax - 1/2 Cent, Article 42 | ↑ | 5,630,277 | 4,858,802 | 4,425,120 | 4,256,283 | 3,799,137 |
| Employee Compensation | ↓ | 33,173,622 | 31,889,091 | 30,018,220 | 29,874,151 | 30,211,867 |
| Employee Benefits | ↓ | 17,908,733 | 17,335,648 | 14,476,527 | 13,700,527 | 13,445,277 |
| Operating Costs | ↓ | 25,956,643 | 26,900,074 | 23,417,759 | 22,894,369 | 22,893,124 |
| Contracts, Grants & Subsidies ¹ | ↓ | 11,544,244 | 85,513,284 | 83,131,929 | 81,104,641 | 82,405,476 |
| Debt Service | ↓ | 47,129,421 | 46,687,993 | -64,566,434 | 44,992,454 | 47,442,214 |
| Water and Sewer Cash Flow (Net) | ↓ | 5,519,384 | 8,216,918 | 7,354,529 | 4,852,388 | 7,576,615 |
| Service Charges | ↑ | 25,974,116 | 23,508,192 | 21,892,439 | 20,576,981 | 20,714,505 |
| Capacity and Tap Fees | ↑ | 4,018,236 | 6,798,546 | 2,546,484 | 3,271,973 | 1,882,593 |
| Operating Costs | ↓ | 9,517,148 | 9,965,780 | 8,156,496 | 7,237,224 | 6,992,413 |
| Solid Waste Revenue | → | 3,587,255 | 4,071,476 | 3,854,939 | 3,423,714 | 3,117,087 |

*Historical variance is based on the last 4 completed fiscal years. Debt service proceeds (refunding) are netted out of both revenues and expenditures.

**First year of operation, no historical data available for trending analysis.

***Excluded from FY 2012 is the one time Hospital Lease Revenue of \$54MM.

¹ The trend arrows refer to the combined amounts of the School Budgetary Fund and General Fund.



Positive Trend - more than 5% over statistical variance to the County's benefit



Neutral Trend to be Monitored - within 5% (above or below) of historical variance



Negative Trend - more than 5% under statistical variance to the County's detriment

All Funds Report Highlights

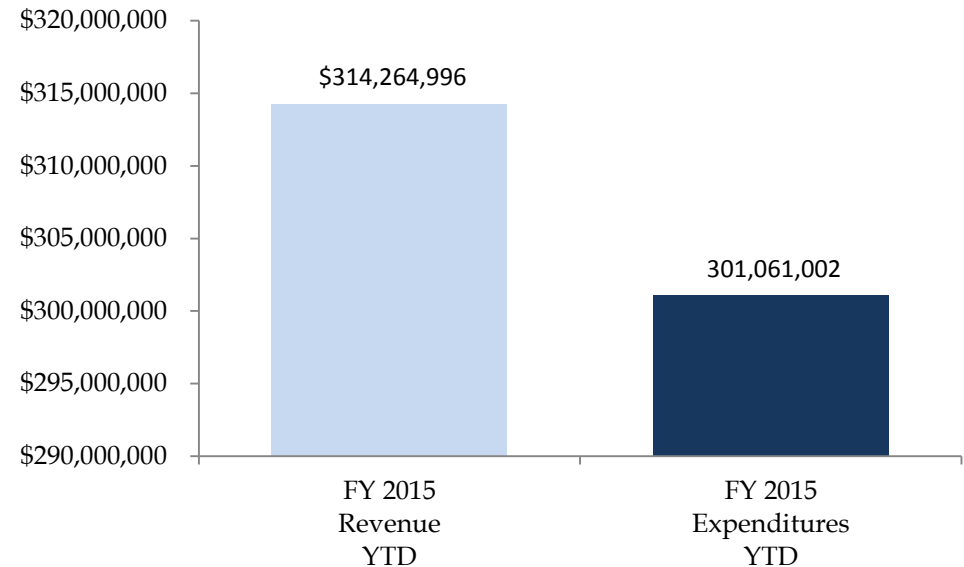
Combined fund cash flows can be deceiving, however, based on historical information the County typically runs a deficit in each of the first 3 months, and makes up most of the shortfall in the months of October and November.

In FY 2014, the County had collected \$282.51 MM through May 31st (adjusted), and had expended \$271.92 MM through the same period. The net cash flow surplus was \$10.20 MM.

In the last three fiscal years, the County has averaged collecting 89.34% of all actual revenues through the end of May and expended 87.13% through the same period. Year to date the County has collected 87.77% of budgeted revenues and expended 84.08% of budgeted expenditures. Revenues are 1.57% behind, while expenditures are 3.22% behind their historical average, therefore the outlook is neutral.

All Funds Cash Flow Analysis

| | FY 2015 Revenue YTD | FY 2015 Expenditures YTD | Monthly Over/ (Under) |
|-----------|---------------------------|--------------------------------|--------------------------|
| July | \$ 3,934,105 | 18,898,572 | (14,964,467) |
| August | 18,712,181 | 20,764,201 | (2,052,020) |
| September | 18,957,886 | 26,245,322 | (7,287,436) |
| October | 35,778,737 | 24,742,413 | 11,036,324 |
| November | 73,749,673 | 22,585,301 | 51,164,372 |
| December | 57,849,075 | 31,737,688 | 26,111,387 |
| January | 43,845,364 | 25,063,045 | 18,782,319 |
| February | 14,040,318 | 27,473,550 | (13,433,232) |
| March | 20,021,750 | 48,764,364 | (28,742,614) |
| April | 13,058,182 | 25,337,579 | (12,279,397) |
| May | 14,317,725 | 29,448,967 | (15,131,242) |
| June | - | - | - |
| Total YTD | \$ 314,264,996 | 301,061,002 | 13,203,994 |

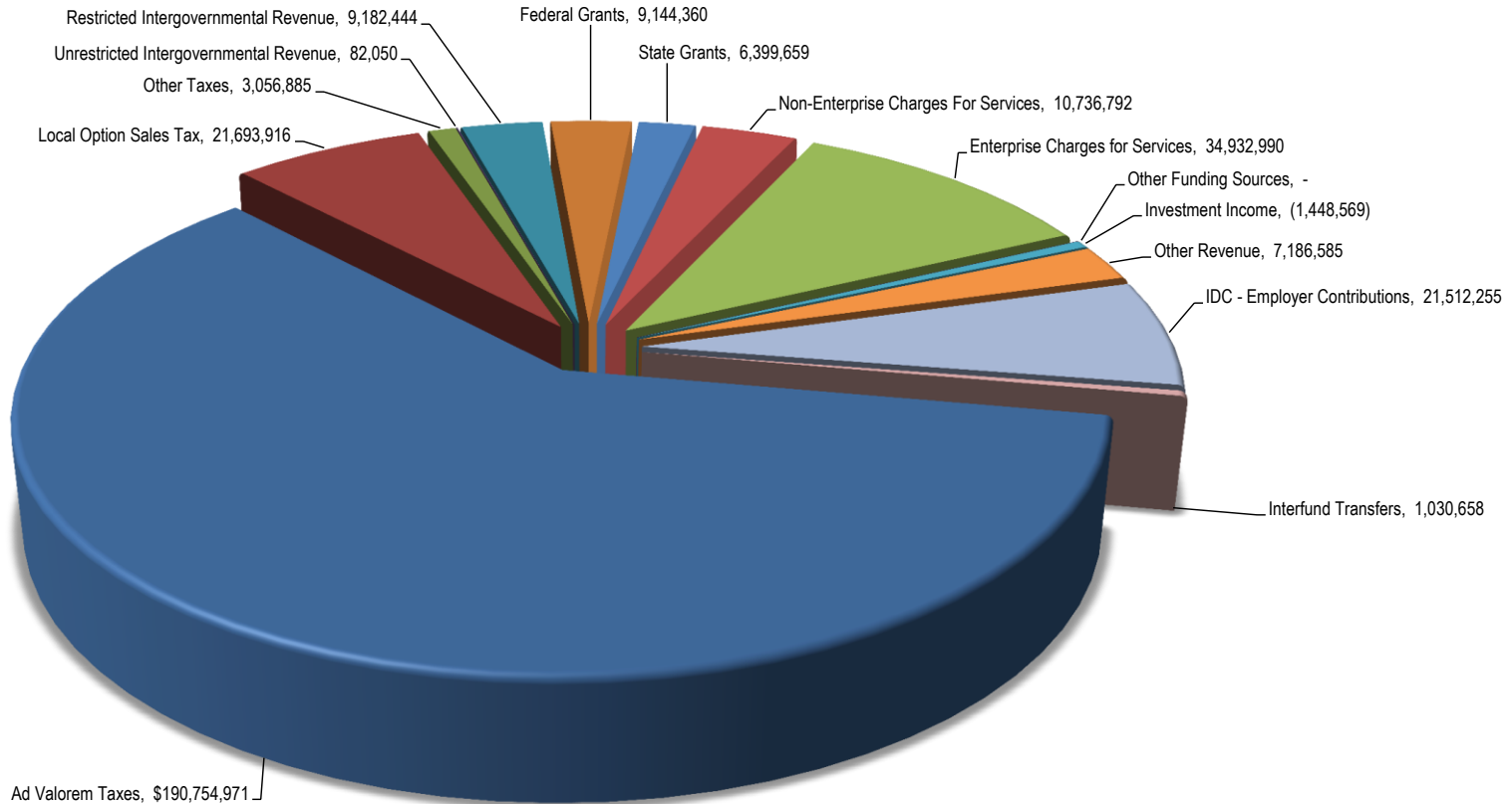


Neutral

Revenues collected year to date are 1.57% below of their average, and expenditures are 3.22% behind their historical averages.

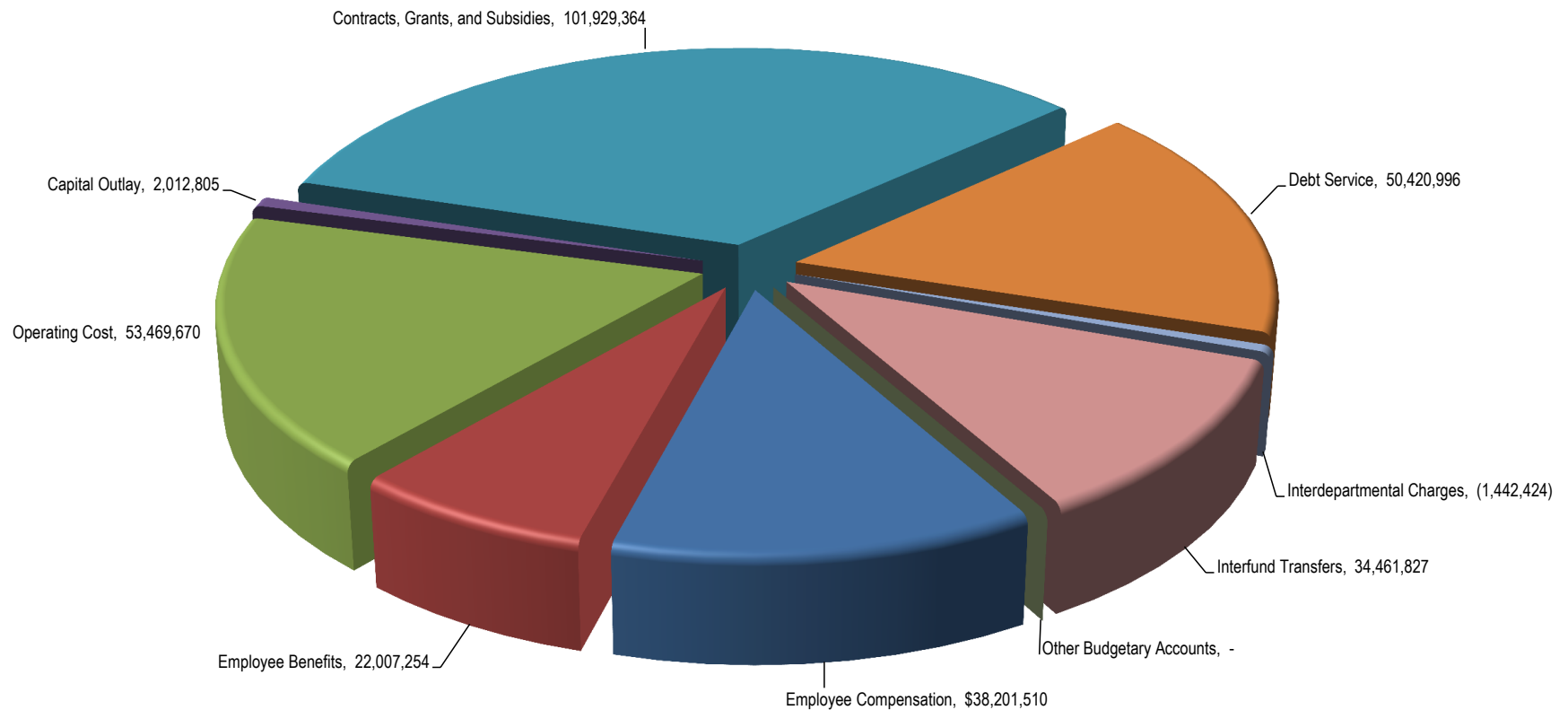
All Funds Revenue

| | FY 2015 Actual YTD | FY 2015 Revised Budget | FY 2015 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2015 Variance To Average | Trend- Neutral |
|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|-----------------------------------|--|
| Ad Valorem Taxes | \$ 190,754,971 | 189,742,080 | 100.53% | 98.86% | 1.68% | During the past three years, the County has realized 89.34 percent of its actual revenues by May 31st. In FY 2015, the County has realized 87.77 percent of its budget estimates. Collections of ad valorem taxes, non-enterprise and enterprise charges for services, and local options sales taxes are all higher than their historic 3 year averages at this point. The implementation of three new Internal Service Funds in FY 2015 has lead to higher historical averages for interdepartmental charges (IDC) for employer contributions to the new funds. |
| Local Option Sales Tax | 21,693,916 | 30,947,443 | 70.10% | 64.85% | 5.25% | |
| Other Taxes | 3,056,885 | 3,813,898 | 80.15% | 85.93% | -5.78% | |
| Unrestricted Intergovernmental Revenue | 82,050 | 82,500 | 99.45% | 80.85% | 18.60% | |
| Restricted Intergovernmental Revenue | 9,182,444 | 10,931,560 | 84.00% | 82.74% | 1.26% | |
| Federal Grants | 9,144,360 | 12,516,409 | 73.06% | 62.49% | 10.57% | |
| State Grants | 6,399,659 | 8,593,064 | 74.47% | 159.86% | -85.39% | |
| Non-Enterprise Charges For Services | 10,736,792 | 12,048,013 | 89.12% | 83.31% | 5.81% | |
| Enterprise Charges for Services | 34,932,990 | 37,649,413 | 92.78% | 84.08% | 8.70% | |
| Other Funding Sources | - | 14,318,567 | 0.00% | 0.00% | 0.00% | |
| Investment Income | (1,448,569) | 2,360,000 | -61.38% | -190.10% | 128.72% | |
| Other Revenue | 7,186,585 | 7,152,901 | 100.47% | 99.25% | 1.22% | |
| IDC - Employer Contributions | 21,512,255 | 26,717,001 | 80.52% | 72.36% | 8.16% | |
| Interfund Transfers | 1,030,658 | 1,174,282 | 87.77% | 97.15% | -9.38% | |
| Total YTD | \$ 314,264,996 | 358,047,131 | 87.77% | 89.34% | -1.57% | |



All Funds Expenditures

| | FY 2015 Actual YTD | FY 2015 Revised Budget | FY 2015 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2015 Variance To Average | Trend - Positive |
|----------------------------------|--------------------------|------------------------------|------------------------------------|--------------------------------------|-----------------------------------|---|
| Employee Compensation | \$ 38,201,510 | 44,609,189 | 85.64% | 88.25% | -2.61% | During the past three years, the County has realized 87.31 percent of its actual expenditures by May 31st. In FY 2015, the County has realized 84.08 percent of its budget estimates. This is led by less than average spending on employee compensation and operating costs. |
| Employee Benefits | 22,007,254 | 27,071,878 | 81.29% | 78.28% | 3.01% | |
| Operating Cost | 53,469,670 | 71,199,982 | 75.10% | 81.46% | -6.37% | |
| Capital Outlay | 2,012,805 | 5,258,453 | 38.28% | 78.90% | -40.62% | |
| Contracts, Grants, and Subsidies | 101,929,364 | 110,623,469 | 92.14% | 92.36% | -0.22% | |
| Debt Service | 50,420,996 | 54,555,956 | 92.42% | 89.42% | 3.00% | |
| Interdepartmental Charges | (1,442,424) | (1,602,626) | 90.00% | 59.91% | 30.10% | |
| Interfund Transfers | 34,461,827 | 37,912,598 | 90.90% | 33.79% | 57.11% | |
| Other Budgetary Accounts | - | 8,418,232 | 0.00% | 0.00% | 0.00% | |
| Total YTD | \$ 301,061,002 | 358,047,131 | 84.08% | 87.31% | -3.22% | |



Investment Highlights and Economic Analysis

Background

The investment policy applies to the investment of short-term operating funds. It is the general policy of Union County to commingle all available aforementioned cash into a common investment portfolio with interest and/or investment earnings allocated to the various funds on a pro-rata basis. Specifically exempted from this policy are Social Services and Jail Inmate Fund trust accounts, (whereby Union County serves as the trustee for assets belonging to others), OPEB Funds that are held in the State Treasurers Trust Fund, and bond and/or note proceeds. Regulations established by the Internal Revenue Service require local governments to exercise special treatment in the investment of bond and/or note proceeds, including the implementation of procedures designed to separately track investment earnings on the bonds and/or note proceeds for arbitrage and rebate calculations.

The primary objectives, in priority order, of the County's investment activities shall be: Safety, Liquidity, and Yield. With these priorities as the basis, the standard of prudence used by investment officials is the "prudent person" standard and is applied in the context of managing an overall portfolio.

Authority to manage the investment program is granted to the Finance Officer and is derived from G.S. 159-30.

The County purchases permitted investments through the approved "Broker/Dealer" list, in accordance with the internal control framework. Internal Controls are established through the investment policy.

Permitted investments are those which are qualified under Section 159-30 of the General Statutes of North Carolina, as amended from time to time.

Current Economic Conditions

1. North Carolina's statewide unemployment rate seasonally adjusted was 5.5 percent in April, increasing from March's revised rate of 5.4. This was a 0.9 percentage-point decrease over the year. Over the month, the unemployment rate (not seasonally adjusted) decreased in 89 of North

Carolina's counties in April, increased in six and remained unchanged in five. The attached map indicates the unemployment rates in each county as of April 2015.¹

Union County's unemployment rate was 4.3 percent in April 2015. This was a decrease of 0.2 percent from March's revised rate of 4.5 percent and a decrease of 0.5 percent from April 2014. The County's unemployment rate is below the State's 5.2 percent rate (not seasonally adjusted).²

2. The Conference Board, a New York based private research group, announced Tuesday, May 26, 2015 that it's Consumer Confidence Index, which had declined in April, increased moderately in May. The Index now stands at 95.4 (1985=100), up from 94.3 in April. The Present Situation Index increased from 105.1 last month to 108.1 in May. The Expectations Index edged down to 86.9 from 87.1 in April. The Conference Board also announced on Monday, June 8, 2015, that it's, Employment Trends Index (ETI) increased in May. The index now stands at 128.60, up from 128.10 (a downward revision) in April. The change represents a 5.1 percent gain in the ETI compared to a year ago.²
3. Union County's housing data is also starting to show signs of economic improvements compared to prior years. For July 2014 thru May 2015 there were 453 commercial permits and 2,848 residential permits issued for a total of 3,301 building permits issued county-wide, compared to July 2013 thru May of 2014 with total permits of 3,385; showing a 2.48 percent decrease.³

¹ North Carolina Employment Security Commission, NC Department of Commerce – Labor and Economic Analysis Division, News Release, May 2, 2015 and June 03, 2015. This report can be found at: <http://www.ncesc1.com/PMI/rates/ratesmain.asp#county>

² Additional information concerning The Conference Board and the ETI can be found at www.conference-board.org

³ The County's data includes permits issued by Union County, City of Monroe, and the Town of Waxhaw.

National housing data continues to show improvement compared to 2014. Concerning building permits, "Privately-owned housing units authorized by building permits in April were at a seasonally adjusted annual rate of 1,143,000. This is 10.1 percent ($\pm 2.2\%$) above the revised March rate of 1,038,000 and is 6.4 percent ($\pm 2.1\%$) above the April 2014 estimate of 1,074,000. Single-family authorizations in April were at a rate of 666,000; this is 3.7 percent ($\pm 0.9\%$) above the revised March figure of 642,000. Authorizations of units in buildings with five units or more were at a rate of 444,000 in April."

"Privately-owned housing starts in April were at a seasonally adjusted annual rate of 1,135,000. This is 20.2 percent ($\pm 14.4\%$) above the revised March estimate of 944,000 and is 9.2 percent ($\pm 10.6\%$)* above the April 2014 rate of 1,039,000. Single-family housing starts in April were at a rate of 733,000; this is 16.7 percent ($\pm 10.6\%$) above the revised March figure of 628,000. The April rate for units in buildings with five units or more was 389,000."⁴

National housing data represents an indicator or overall economic health, as well as an indicator of the mind of the consumer. Increases nationally and locally in permits and starts demonstrate positive growth, which in turn leads to growth in other sections. These indices have market impact as investors watch to attempt to forecast the economic future, thus moving markets higher or lower.

Current Portfolio at a Glance

Given the economic uncertainty, we believe it is prudent to continue to maintain a relatively short position in our cash flow portfolio. At this point, locking into any longer term investments would yield minimal, if any, incremental interest rate yields.

For the months of July 2014 – May 2015, on the invested securities the County owns, the County has earned \$2,076,156 in interest. This is 87.97% of total budgeted interest income for FY 2015. The total FY 2015 budget estimate for interest income is \$2,360,000.

⁴ Mayo, Raemeka, et Al., "New Residential Construction in January 2015", US Census Bureau News Joint Release U.S. Department of Housing and Urban Development, May 19, 2015.

The majority of the investment income earned for FY 2015 is gains, in the amount of \$910,101, on the OPEB Trust account.

In our Optimizer 1-3 and Optimizer 3-5 portfolios we will continue to rebalance our investment securities on a monthly basis to mirror the Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes. The Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes are ranked amongst the top ten bond mutual funds in the United States.

The Government Finance Officers Association Best Practice recommends using benchmarks to assess portfolio risk and return. Further recommended is to assess our portfolio performance and risk by comparing the total return of the portfolio to selected benchmarks. Union County has been doing this recommended practice for over a decade with our Optimizer Portfolios.

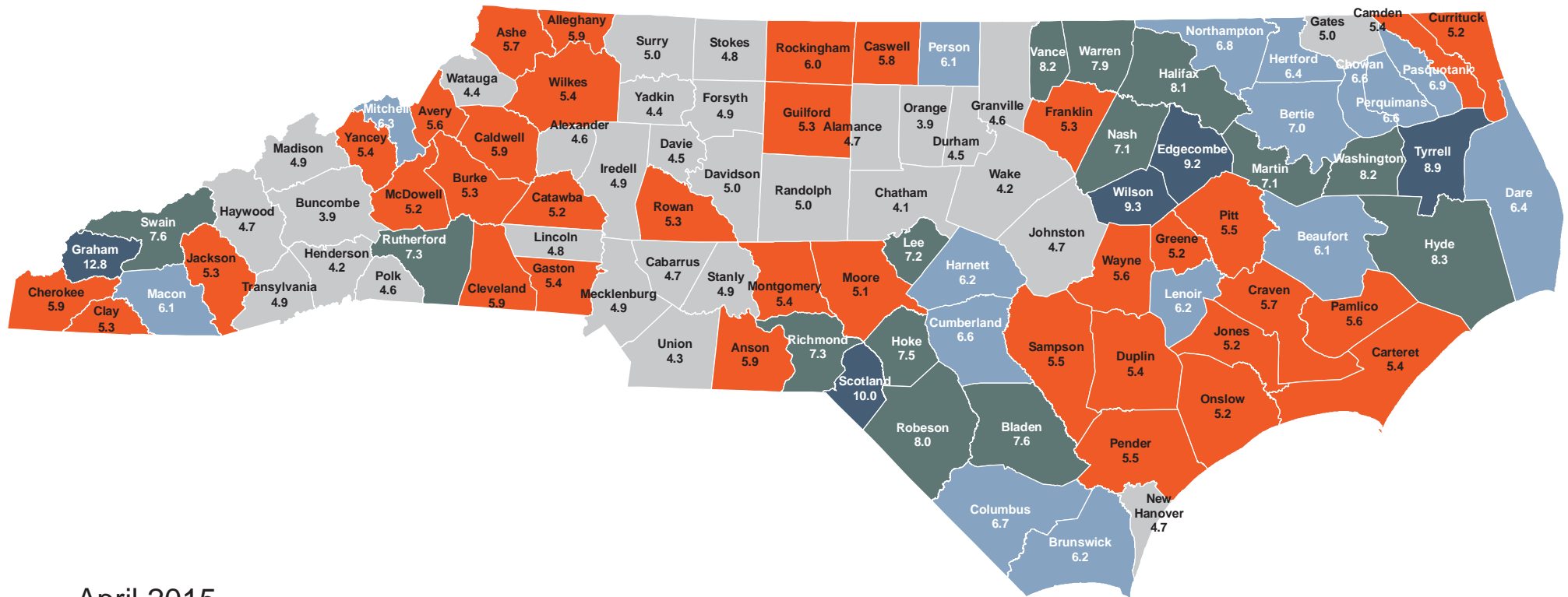
The attached graphs represent the amounts that are held within each portfolio and the breakdown of our portfolio by security type of investments as of May 31, 2015 compared to April 30, 2015.

As the pie charts attached indicate, we are in compliance with the North Carolina General Statute 159-30.

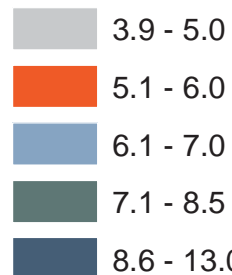
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North Carolina Unemployment Rates by County

April 2015



April 2015



▲ 6 Counties Higher Than Previous Month

V 89 Counties Lower Than Previous Month

5 Counties Same as Previous Month

North Carolina Rate 5.2%
Not Seasonally Adjusted

Note: April 2015 data are preliminary.
Prepared by Labor & Economic Analysis Division, North Carolina Department of Commerce 6/2015



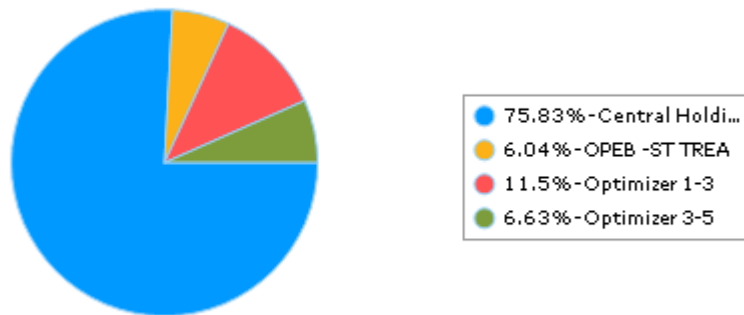
Union County **Distribution by Portfolio Name - Market Value** **All Portfolios**

Begin Date: 4/30/2015, End Date: 5/31/2015

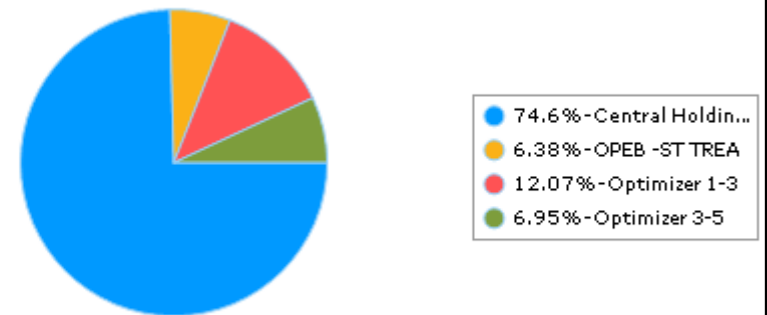
Portfolio Name Allocation

| Portfolio Name | Market Value 4/30/2015 | % of Portfolio 4/30/2015 | Market Value 5/31/2015 | % of Portfolio 5/31/2015 |
|------------------------|---------------------------|-----------------------------|---------------------------|-----------------------------|
| Central Holdings | 218,371,058.17 | 75.83 | 204,234,913.17 | 74.60 |
| OPEB -ST TREA | 17,397,213.72 | 6.04 | 17,465,338.75 | 6.38 |
| Optimizer 1-3 | 33,120,928.87 | 11.50 | 33,045,271.70 | 12.07 |
| Optimizer 3-5 | 19,092,191.72 | 6.63 | 19,038,783.35 | 6.95 |
| Total / Average | 287,981,392.48 | 100.00 | 273,784,306.97 | 100.00 |

Portfolio Holdings as of 4/30/2015



Portfolio Holdings as of 5/31/2015





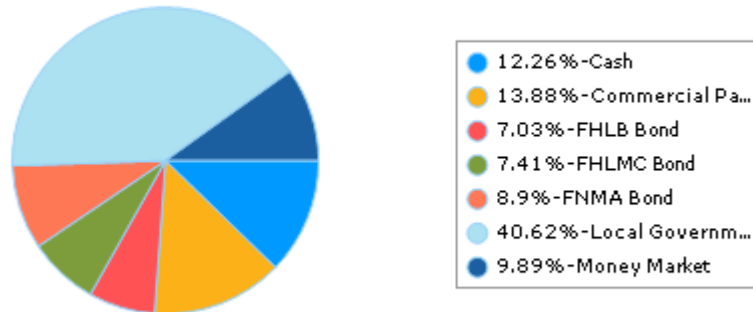
Union County **Distribution by Security Type - Market Value** **All Portfolios**

Begin Date: 4/30/2015, End Date: 5/31/2015

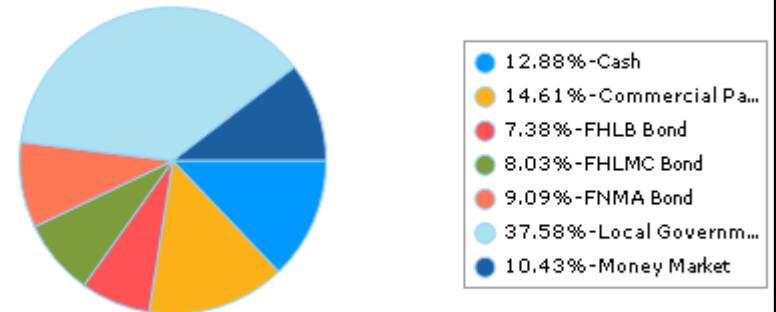
Security Type Allocation

| Security Type | Market Value 4/30/2015 | % of Portfolio 4/30/2015 | Market Value 5/31/2015 | % of Portfolio 5/31/2015 |
|----------------------------------|---------------------------|-----------------------------|---------------------------|-----------------------------|
| Cash | 35,313,623.19 | 12.26 | 35,273,976.09 | 12.88 |
| Commercial Paper | 39,969,588.00 | 13.88 | 39,988,946.20 | 14.61 |
| FHLB Bond | 20,238,140.74 | 7.03 | 20,215,065.16 | 7.38 |
| FHLMC Bond | 21,350,053.15 | 7.41 | 21,989,667.55 | 8.03 |
| FNMA Bond | 25,625,421.70 | 8.90 | 24,880,192.34 | 9.09 |
| Local Government Investment Pool | 116,991,057.26 | 40.62 | 102,874,731.92 | 37.58 |
| Money Market | 28,493,508.44 | 9.89 | 28,561,727.71 | 10.43 |
| Total / Average | 287,981,392.48 | 100.00 | 273,784,306.97 | 100.00 |

Portfolio Holdings as of 4/30/2015



Portfolio Holdings as of 5/31/2015



Procurement Report

The Procurement Project Advertisement Report provides a snapshot of projected projects that are scheduled for bid within 30 to 60 or more days. This information can be used as a strategic business tool for the business community. If you have questions, please contact the procurement representative assigned to the solicitation.

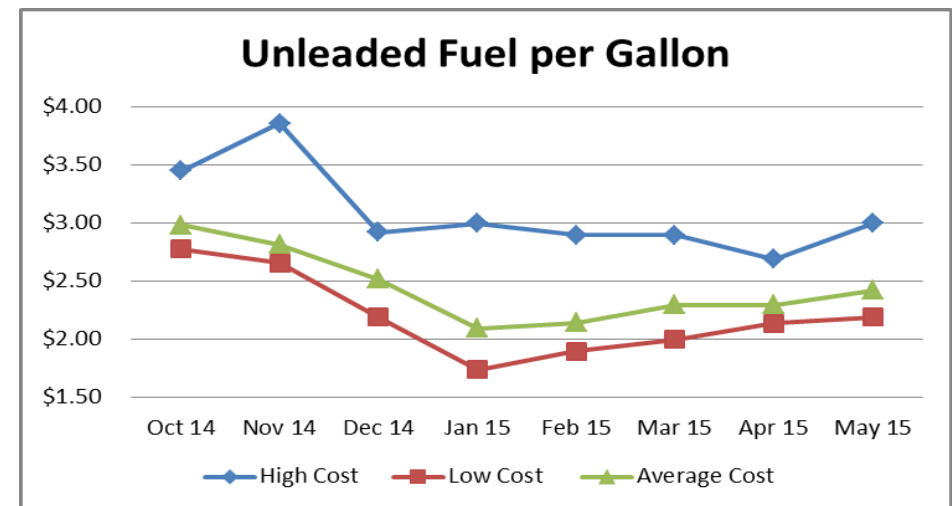
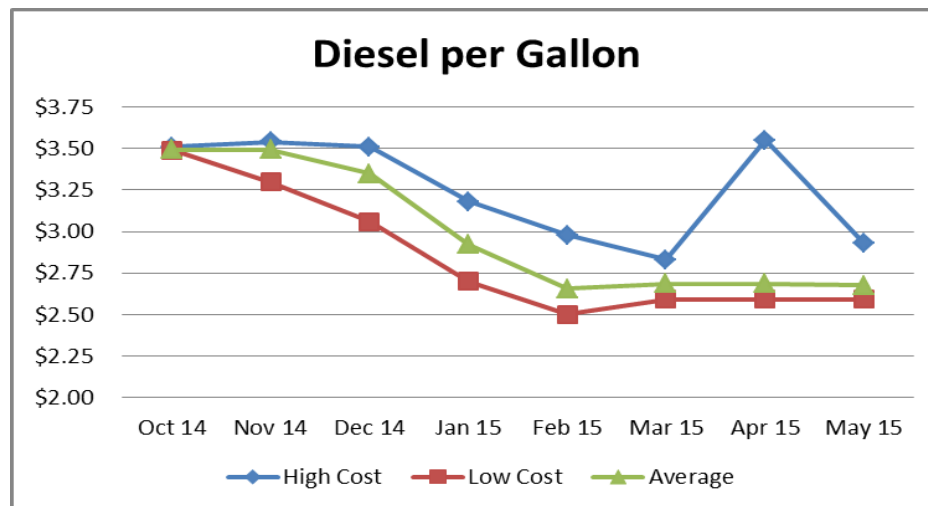
| <u>Union County, North Carolina</u> <u>Procurement Project Advertisement Report</u> Date: June 9, 2015 | | | | |
|---|--------------------------------|--|---------------------------------------|-----------------------------|
| Project Description | Solicitation Method | Procurement Contact Person | Advertisement Date (estimated) | Due Date (Estimated) |
| Facilities Maintenance Services | RFP | Cheryl Wright E-mail: Cheryl.wright@co.union.nc.us Phone: (704)283-3563 | April 21, 2015 | June 18, 2015 |
| Hunley Creek WWTP Decommissioning | IFB | David Shaul E-mail: David.shaul@co.union.nc.us Phone: (704) 283-3601 | June 2015 | July 2015 |
| Delivery and Retrieval of Voting Equipment | RFP | David Shaul E-mail: David.shaul@co.union.nc.us Phone: (704) 283-3601 | June 2015 | July 2015 |
| Apparel | IFB | David Shaul E-mail: thorne@co.union.nc.us Phone: (704) 292-2562 | July 2015 | August 2015 |
| Grassy Branch PTP Rehabilitation | IFB (Informal HUB Outreach) | Marie Gonzalez E-mail: marie.gonzalez@co.union.nc.us Phone: (704)283-3683 | June 8, 2015 | June 24, 2015 |
| Austin Road Water Tank Rehabilitation – WT063 | IFB | Marie Gonzalez E-mail: marie.gonzalez@co.union.nc.us Phone: (704)283-3683 | June 2015 | July 2015 |



Note: 1) The solicitation advertisement and due dates listed above are subject to change. Please check the Procurement web-page or contact a Procurement representative for updates.
 2) IFB = Invitation for Bid, RFP = Request for Proposal, RFQ = Request for Qualifications, RFI = Request for Information.

Fuel Trends

The Fuel Trends Report provides an overview of fuel costs for Union County for both Unleaded Fuel and Diesel. The graphs represent the monthly highest, lowest, and average cost paid for a gallon of fuel for all County-wide fuel purchases by type.



General Fund Report Highlights

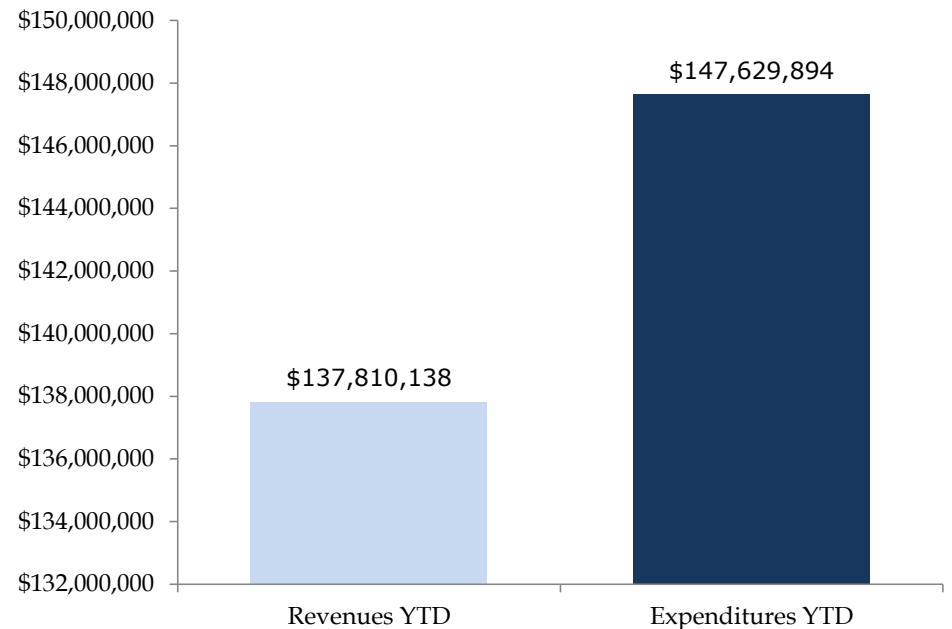
General Fund cash flows perform similarly to the combined funds chart seen on page 4. This is a result of the impact of ad valorem tax collections making up the largest part of the County-wide and General Fund budgeted revenues.

The General Fund is approximately \$82.72 million behind the same point last year in terms of revenue collections through May 31st. This is primarily due to ad valorem taxes being bifurcated between the General Fund and the School Budgetary Fund for the first time in FY 2015.

Also, the General Fund is approximately \$69.81 million behind the same point last year in terms of expenditures through May 31st. Again, this is primarily due to the separation of the School Budgetary Fund spending from the General Fund for the first time in FY 2015. This separation of spending caused a decline of \$60.89 million year over year in contracts, grants and subsidies, primarily due to payments to the school system in FY 2014. These payments to the school system are now a part of the School Budgetary Fund in FY 2015. There is also a decline in interfund transfers of \$9.41 million year over year at this point in time; primarily due to pay-go capital contributions to the school system in the General Fund in FY 2014 that are now a part of the Schools Budgetary Fund in FY 2015.

General Fund Cash Flow Analysis

| | FY 2015 Revenue YTD | FY 2015 Expenditures YTD | Monthly Over/ (Under) |
|------------------|---------------------------|--------------------------------|--------------------------|
| July | \$ 976,213 | 7,472,924 | (6,496,711) |
| August | 6,086,077 | 8,244,406 | (2,158,329) |
| September | 7,639,634 | 12,663,715 | (5,024,081) |
| October | 14,341,505 | 10,675,221 | 3,666,284 |
| November | 30,142,129 | 8,776,673 | 21,365,456 |
| December | 24,235,166 | 13,699,610 | 10,535,556 |
| January | 22,297,783 | 10,409,843 | 11,887,940 |
| February | 6,026,494 | 13,419,871 | (7,393,377) |
| March | 12,704,019 | 35,590,346 | (22,886,327) |
| April | 5,834,249 | 10,400,401 | (4,566,152) |
| May | 7,526,869 | 16,276,884 | (8,750,015) |
| June | - | - | - |
| Total YTD | \$ 137,810,138 | 147,629,894 | (9,819,756) |



Neutral

Revenues collected and expenditures year to date are both behind the average due to the bifurcation of the General Fund and the Schools Budgetary. The net impact of this reduction in revenues and expenditures is neutral, compared to prior years.

General Fund Fund Balance - Changes Year To Date

| | |
|--|-------------------|
| General Fund Fund Balance FYE 6/30/2014 | \$ 80,147,839 |
| Less: Non-Spendable Fund Balance | (204,937) |
| Less: Restricted Fund Balance | (14,979,838) |
| Less: Committed Fund Balance | (31,916,595) |
| Less: Assigned Fund Balance | (32,578,278) |
| Total Unassigned Available for Appropriation | <u>\$ 468,191</u> |

This is an overview of the General Fund's Fund Balance beginning at the end of the previous fiscal year (6/30/2014), and delineates the uses of fund balance during the current fiscal year. From the fund balance at the end of the last fiscal year, we remove project balances, restricted fund balances, and non-spendable fund balance.

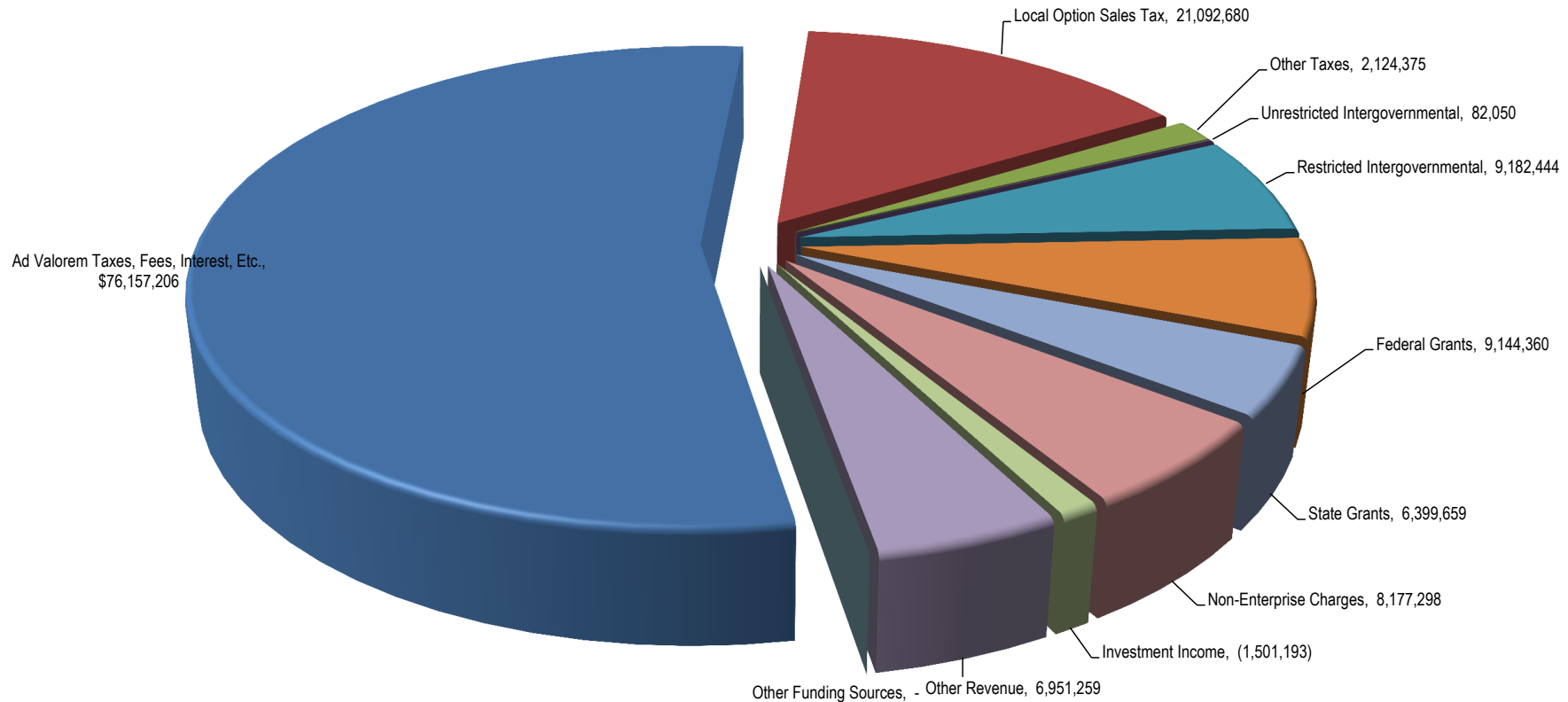
Additionally we have shown the amounts assigned for the FY 2015 Schools Budgetary Fund and the General Fund budgets (original and revised appropriations); including pay-go funding for the Human Services facility and other items.

General Fund Revenue

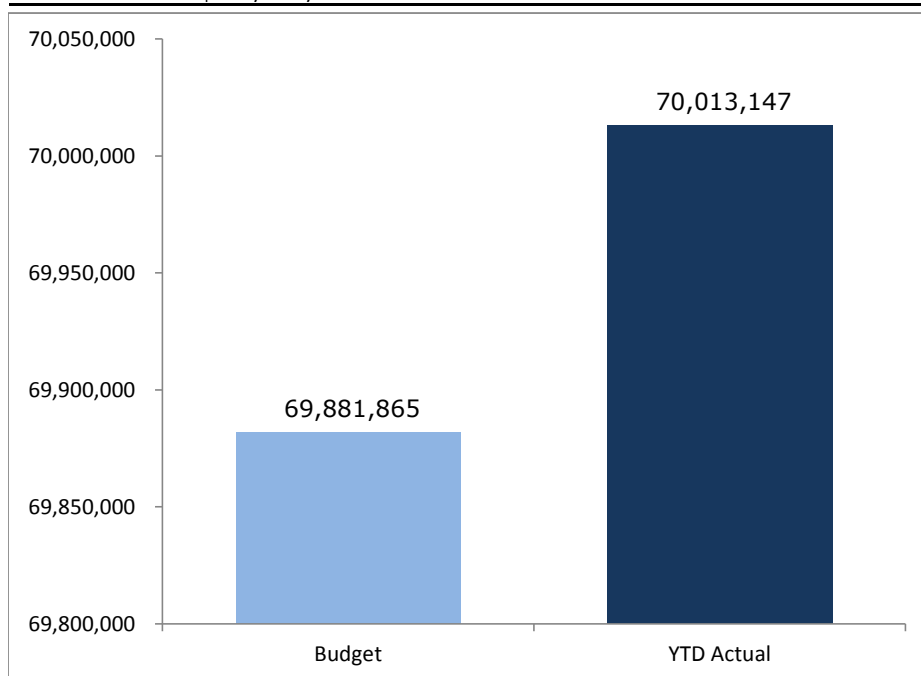
| | FY 2015 Actual YTD | FY 2015 Revised Budget | FY 2015 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2015 Variance To Average |
|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|-----------------------------------|
| Ad Valorem Taxes, Fees, Interest, Etc. | \$ 76,157,206 | 76,391,825 | 99.69% | 98.85% | 0.84% |
| Local Option Sales Tax | 21,092,680 | 30,093,981 | 70.09% | 64.86% | 5.23% |
| Other Taxes | 2,124,375 | 2,383,000 | 89.15% | 90.54% | -1.39% |
| Unrestricted Intergovernmental | 82,050 | 82,500 | 99.45% | 80.85% | 18.60% |
| Restricted Intergovernmental | 9,182,444 | 10,931,560 | 84.00% | 82.00% | 2.00% |
| Federal Grants | 9,144,360 | 12,516,409 | 73.06% | 62.49% | 10.57% |
| State Grants | 6,399,659 | 8,593,064 | 74.47% | 159.86% | -85.39% |
| Non-Enterprise Charges | 8,177,298 | 9,537,161 | 85.74% | 79.67% | 6.07% |
| Investment Income | (1,501,193) | 500,000 | -300.24% | -705.98% | 405.74% |
| Other Revenue | 6,951,259 | 7,121,601 | 97.61% | 99.44% | -1.83% |
| Other Funding Sources | - | 12,044,474 | 0.00% | 0.00% | 0.00% |
| Total YTD | \$ 137,810,138 | 170,195,575 | 80.97% | 91.65% | -10.67% |

Trend - Negative

During the past three years, the General Fund has realized 91.65 percent of its actual revenues by May 31st. In FY 2015, the General Fund has realized 80.97 percent of its budget estimates. This is led by early collection of local option sales taxes that are currently 5.23 percent ahead of the County's 3 year average. In addition, non-enterprise charges for service are higher than their historic 3 year average at this point. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year progresses. Realized budget revenues are skewed as a result of budgeted use of fund balance; without this line the variance would be negative 4.51 percent.



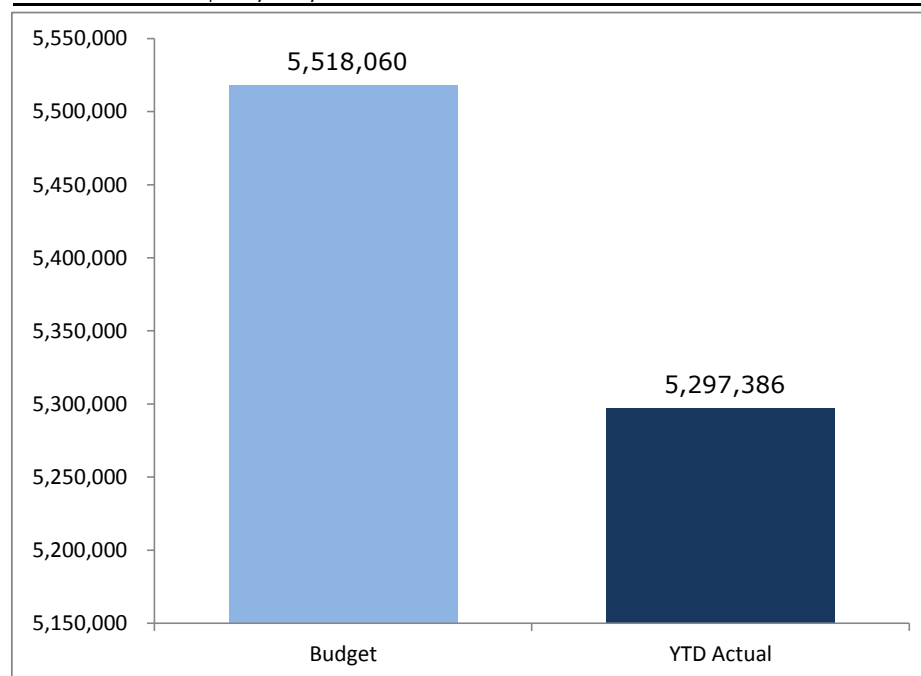
| Current & Prior Ad Valorem Taxes | | Revised Budget | | \$ 69,881,865 |
|----------------------------------|--------------------------|------------------------------------|--------------------------------------|-----------------------------------|
| | FY 2015 Actual YTD | FY 2015 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2015 Variance To Average |
| July | \$ 500,624 | 0.72% | 0.42% | 0.30% |
| August | 3,740,334 | 5.35% | 4.28% | 1.08% |
| September | 3,074,440 | 4.40% | 4.50% | -0.10% |
| October | 9,348,532 | 13.38% | 11.92% | 1.45% |
| November | 23,454,466 | 33.56% | 35.25% | -1.69% |
| December | 16,987,569 | 24.31% | 22.84% | 1.47% |
| January | 10,175,485 | 14.56% | 16.53% | -1.97% |
| February | 1,263,938 | 1.81% | 1.90% | -0.09% |
| March | 806,563 | 1.15% | 0.98% | 0.18% |
| April | 340,032 | 0.49% | 0.57% | -0.08% |
| May | 321,164 | 0.46% | 0.47% | -0.02% |
| June | - | 0.00% | 0.00% | 0.00% |
| Total YTD | \$ 70,013,147 | 100.19% | 99.66% | 0.52% |



Neutral

The trend is neutral as a result of the first eleven months of collections coming in just ahead of the 3 year average actual collection rate. The collection rate is currently .52% ahead of the expected collection rate.

| Current & Prior Ad Val. Taxes - Auto | | Revised Budget | | \$ 5,518,060 |
|--------------------------------------|--------------------------|------------------------------------|--------------------------------------|-----------------------------------|
| | FY 2015 Actual YTD | FY 2015 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2015 Variance To Average |
| July | \$ 51,544 | 0.93% | 9.01% | -8.08% |
| August | 512,807 | 9.29% | 8.10% | 1.19% |
| September | 523,432 | 9.49% | 7.08% | 2.41% |
| October | 504,526 | 9.14% | 9.10% | 0.04% |
| November | 525,696 | 9.53% | 9.37% | 0.16% |
| December | 470,283 | 8.52% | 10.05% | -1.52% |
| January | 513,669 | 9.31% | 8.02% | 1.28% |
| February | 515,197 | 9.34% | 7.49% | 1.84% |
| March | 461,115 | 8.36% | 7.56% | 0.79% |
| April | 626,529 | 11.35% | 7.57% | 3.78% |
| May | 592,588 | 10.74% | 8.42% | 2.32% |
| June | - | 0.00% | 0.00% | 0.00% |
| Total YTD | \$ 5,297,386 | 96.00% | 91.79% | 4.22% |



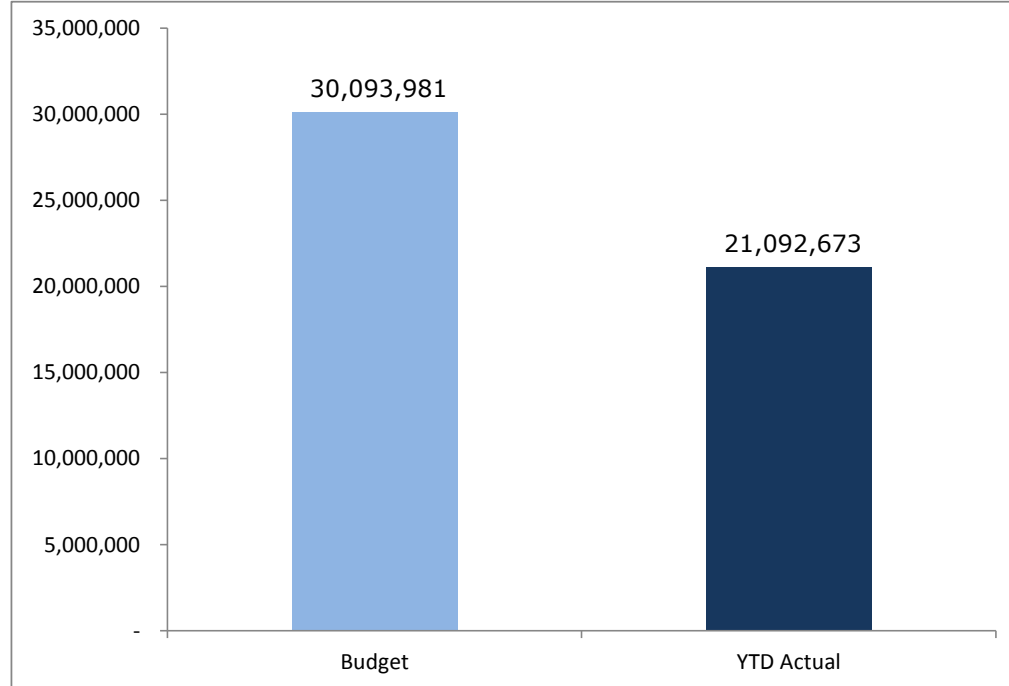
Positive

The trend is above average in spite of the increase in collections in FY 2014 that skewed the 3 year average. That increase was due to the NCVTS change in FY 2014 which caused a one-time increase in vehicle tax collections.

Combined Local Option Sales Tax

Revised Budget \$ 30,093,981

| | FY 2014 Actual YTD | FY 2014 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2014 Variance To Average |
|-----------|--------------------------|------------------------------------|--------------------------------------|-----------------------------------|
| July | \$ - | 0.00% | 0.00% | 0.00% |
| August | - | 0.00% | 0.00% | 0.00% |
| September | - | 0.00% | 0.00% | 0.00% |
| October | 2,569,727 | 8.54% | 8.18% | 0.36% |
| November | 2,613,548 | 8.68% | 8.53% | 0.16% |
| December | 2,693,752 | 8.95% | 8.07% | 0.89% |
| January | 2,531,505 | 8.41% | 7.44% | 0.97% |
| February | 2,642,329 | 8.78% | 8.02% | 0.76% |
| March | 3,086,900 | 10.26% | 9.32% | 0.94% |
| April | 2,458,539 | 8.17% | 7.21% | 0.95% |
| May | 2,496,373 | 8.30% | 8.14% | 0.16% |
| June | - | 0.00% | 0.00% | 0.00% |
| Total YTD | \$ 21,092,673 | 70.09% | 64.91% | 5.18% |



Positive

Combined Local Option Sales Taxes pursuant to North Carolina General Statutes Articles 39, 40 and 42 is up 5.18% over prior years' average to date.

Fiscal year ending 2011 was the bottom of the bell curve for local option sales tax revenues, and given sales tax yielded over 12% of the General Fund revenue in FY 2014, we would expect this to continue increasing as the economy improves.

The Local Option Sales Tax is shown on a 3 month delay. For example: retail sales that occur in July, are reported to the State in August, State distribution calculations occur during September, and local option sales tax distributions are sent to counties and municipalities during October. By the State Treasurer's accounting requirements, the local option sales taxes from sales that occur in April, May and June, which are distributed to counties and municipalities in July, August and September, must be accrued to or accounted for during the month of June of each fiscal year.

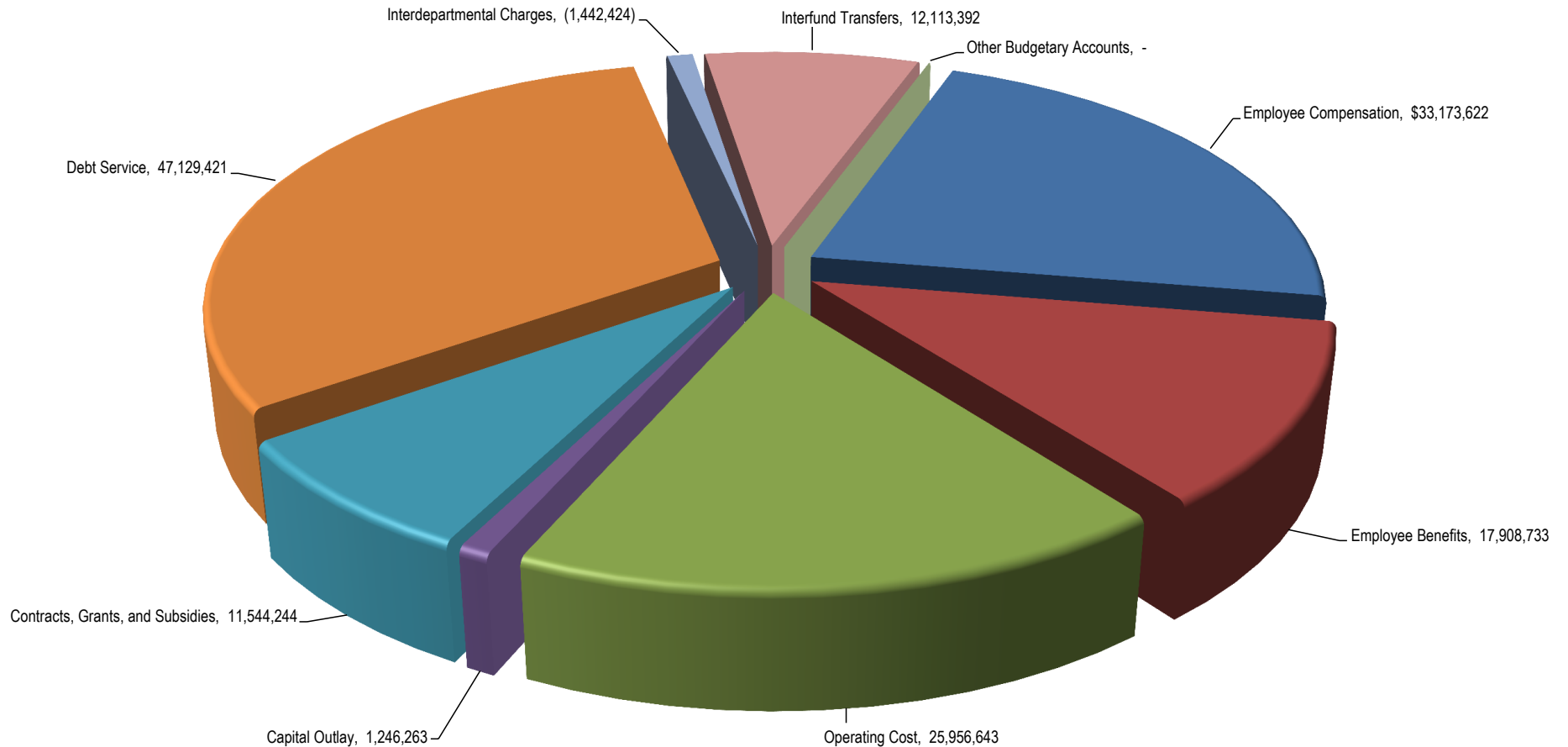
By State Statute, 30% of Article 40 and 60% of Article 42 must be spent on school capital outlay or debt service for school capital outlay. These percentages of the local option sales taxes are currently all used by the County to pay a portion of the school facilities debt service.

General Fund Expenditures

| | FY 2015 Actual YTD | FY 2015 Revised Budget | FY 2015 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2015 Variance To Average |
|----------------------------------|--------------------------|------------------------------|------------------------------------|--------------------------------------|-----------------------------------|
| Employee Compensation | \$ 33,173,622 | 38,380,786 | 86.43% | 88.26% | -1.83% |
| Employee Benefits | 17,908,733 | 22,303,475 | 80.30% | 77.57% | 2.72% |
| Operating Cost | 25,956,643 | 33,805,622 | 76.78% | 83.85% | -7.07% |
| Capital Outlay | 1,246,263 | 1,831,517 | 68.05% | 86.94% | -18.89% |
| Contracts, Grants, and Subsidies | 11,544,244 | 12,698,328 | 90.91% | 91.79% | -0.88% |
| Debt Service | 47,129,421 | 48,400,730 | 97.37% | 19.94% | 77.43% |
| Interdepartmental Charges | (1,442,424) | (1,602,626) | 90.00% | 59.91% | 30.10% |
| Interfund Transfers | 12,113,392 | 13,517,600 | 89.61% | 66.67% | 22.95% |
| Other Budgetary Accounts | - | 860,143 | 0.00% | 0.00% | 0.00% |
| Total YTD | \$ 147,629,894 | 170,195,575 | 86.74% | 90.17% | -3.42% |

Trend - Positive

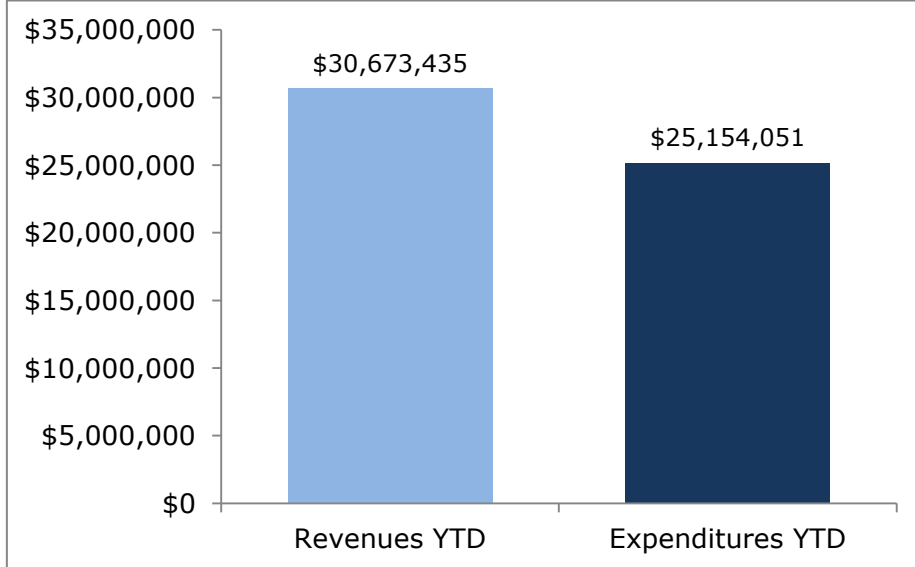
During the past three years, the General Fund has realized 90.17 percent of its actual expenditures by May 31st. In FY 2015, the General Fund realized 86.74 percent of its budget estimates. This is a result of lower than normal employee compensation, operating costs, contracts, grants and subsidies year to date.



Water and Sewer Fund Highlights

Water and Sewer Fund Cash Flow Analysis

| | FY 2015 Revenue YTD | FY 2015 Expenditures YTD | Monthly Over/(Under) |
|-----------|---------------------------|--------------------------------|-------------------------|
| July | \$ 872,589 | 1,251,391 | (378,802) |
| August | 3,435,128 | 1,723,298 | 1,711,830 |
| September | 3,262,795 | 2,047,124 | 1,215,671 |
| October | 3,376,739 | 2,251,404 | 1,125,335 |
| November | 2,772,443 | 2,064,680 | 707,763 |
| December | 3,472,504 | 4,369,865 | (897,361) |
| January | 2,600,985 | 2,027,791 | 573,194 |
| February | 2,202,776 | 2,093,279 | 109,497 |
| March | 2,864,010 | 1,973,704 | 890,306 |
| April | 3,068,934 | 3,187,843 | (118,909) |
| May | 2,744,532 | 2,163,672 | 580,860 |
| June | - | - | - |
| Total YTD | \$ 30,673,435 | 25,154,051 | 5,519,384 |



Neutral

Revenues are down over 5.0% from the same point in FY 2014, while expenditures have increased by roughly 4.4%. Net Revenues are now 32.8% lower than the same period last year. Part of this is due to a \$1.7MM (one time) revenue in May of 2014.

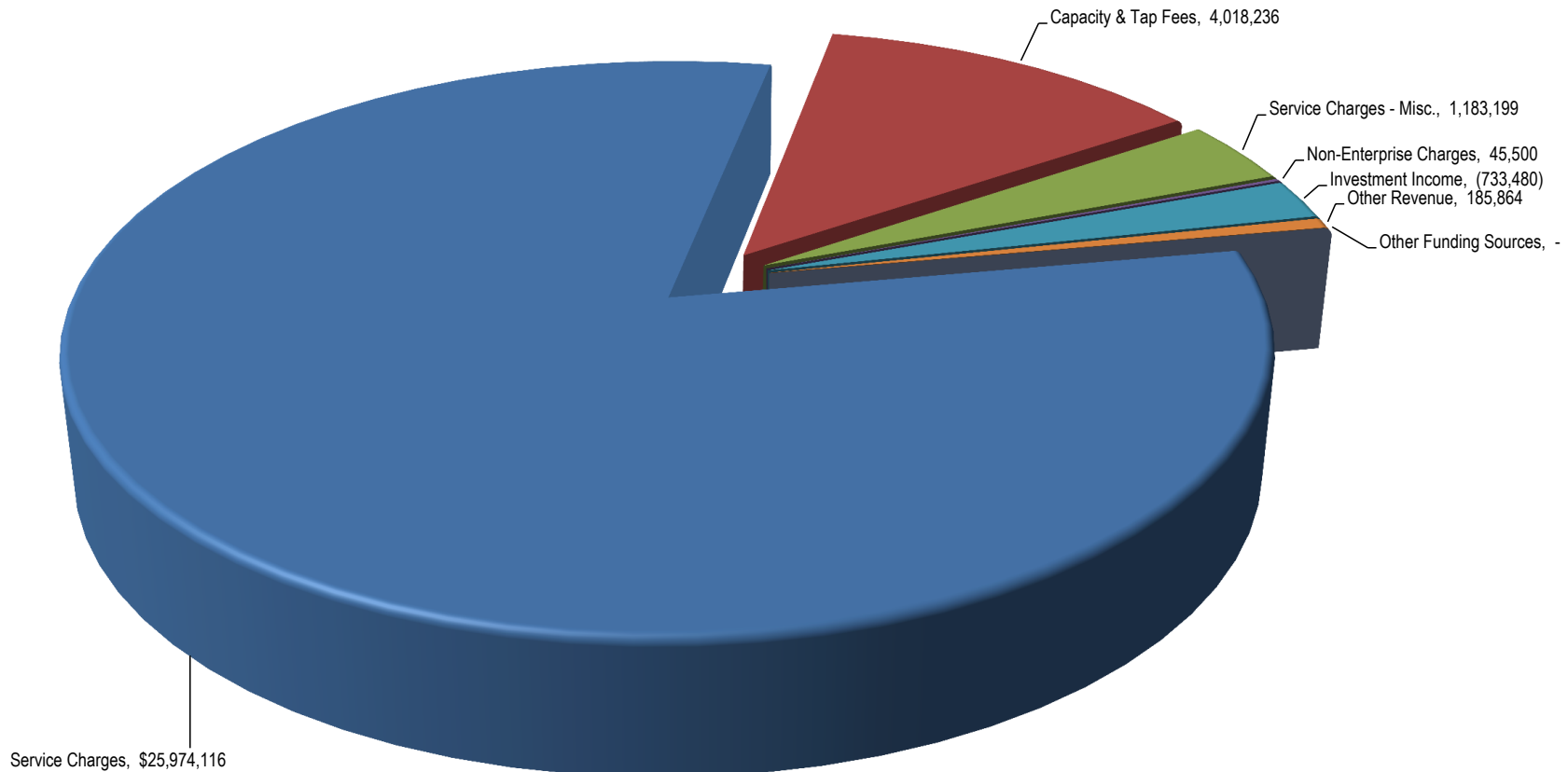
In comparison to FY 2014, the current fiscal year was off to a better start, but down the stretch has slowed. Through the first 11 months last year the Water and Sewer Fund had a \$8.2 million positive cash flow, compared to the current year with a \$5.5 million positive cash flow.

The dry spring in 2014 helped elevate water sales, and allowed the fund to finish the year off strong. In FY 2015 a wet winter and spring has reduced the need for irrigation and the fund's trend faces uncertainty. The dry summer has helped the Water and Sewer fund service fee revenues exceed historical actual realized collections. Positive cash flow during the beginning of the year is necessary to support debt service principal payments at the end of the year, in the months of April and June.

Potential positives are that the fund implemented the first of a three phase of rate increases approved and adopted in June 2014 and took effect in July.

Water and Sewer Revenue

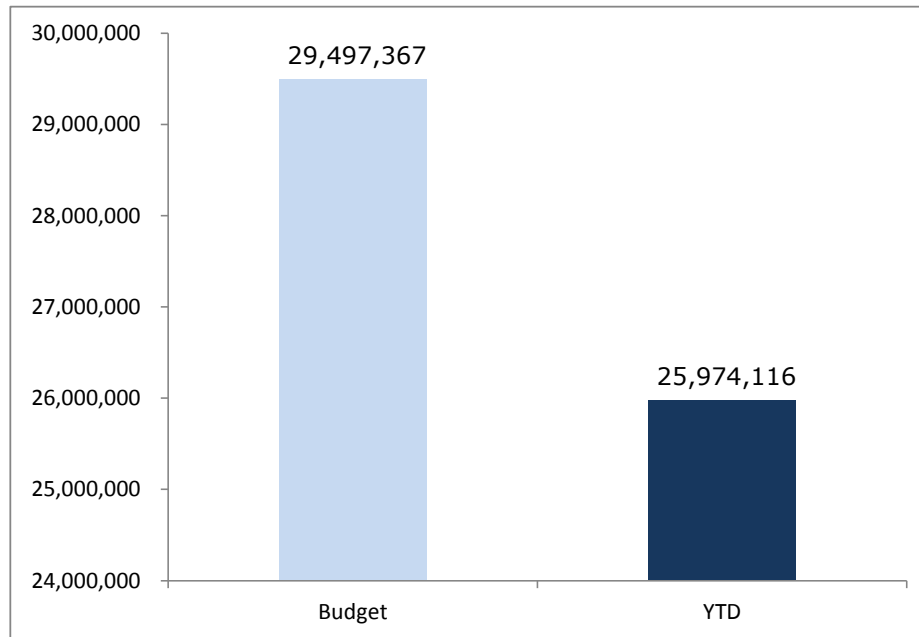
| | FY 2015 Actual YTD | FY 2015 Revised Budget | FY 2015 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2015 Variance To Average | Trend - Positive |
|-------------------------|--------------------------|------------------------------|------------------------------------|--------------------------------------|-----------------------------------|---|
| Service Charges | \$ 25,974,116 | 29,497,367 | 88.06% | 82.45% | 5.60% | The County Water and Sewer Revenue is 8.55% above the 3-year average actual realized revenues collected. This is a combination of above average revenue generation in all line items, with the exception of Investment Income. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year progresses. |
| Capacity & Tap Fees | 4,018,236 | 3,246,230 | 123.78% | 86.71% | 37.08% | |
| Service Charges - Misc. | 1,183,199 | 762,840 | 155.10% | 91.49% | 63.62% | |
| Non-Enterprise Charges | 45,500 | 5,000 | 910.00% | 113.71% | 796.29% | |
| Investment Income | (733,480) | 325,000 | -225.69% | 238.55% | -464.24% | |
| Other Revenue | 185,864 | 31,100 | 597.63% | 131.68% | 465.95% | |
| Other Funding Sources | - | 1,034,872 | 0.00% | 0.00% | 0.00% | |
| Total YTD | \$ 30,673,435 | 34,902,409 | 85.35% | 80.35% | 5.01% | |



Service Charges

Revised Budget \$ 29,497,367

| | FY 2015 Actual YTD | FY 2015 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2015 Variance To Average |
|-----------|--------------------------|------------------------------------|--------------------------------------|-----------------------------------|
| July | \$ 946,556 | 3.21% | 0.95% | 2.26% |
| August | 2,569,185 | 8.71% | 10.14% | -1.43% |
| September | 2,942,798 | 9.98% | 8.97% | 1.00% |
| October | 3,030,873 | 10.28% | 9.26% | 1.01% |
| November | 2,519,798 | 8.54% | 9.09% | -0.55% |
| December | 2,944,148 | 9.98% | 8.12% | 1.86% |
| January | 2,225,483 | 7.54% | 6.60% | 0.95% |
| February | 1,735,925 | 5.89% | 5.81% | 0.07% |
| March | 2,538,618 | 8.61% | 7.52% | 1.09% |
| April | 2,235,079 | 7.58% | 6.51% | 1.07% |
| May | 2,285,653 | 7.75% | 9.47% | -1.72% |
| June | - | 0.00% | 0.00% | 0.00% |
| Total YTD | \$ 25,974,116 | 88.06% | 82.45% | 5.60% |



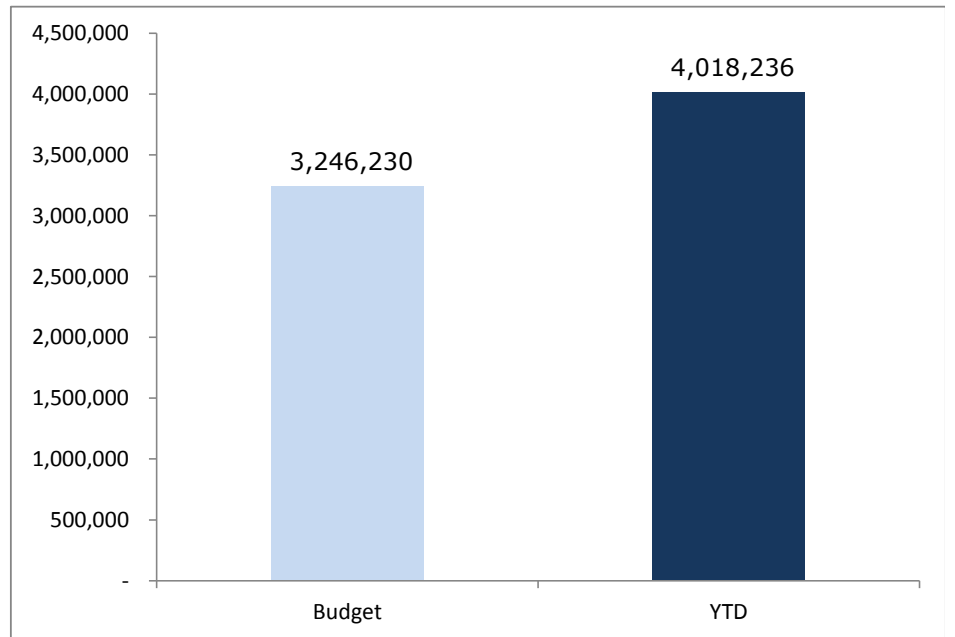
Positive

Service charges are 5.60% over the 3 year variance, which is inclusive of the 6.5% rate increase that was effective in July.

Capacity & Tap Fees

Revised Budget \$ 3,246,230

| | FY 2015 Monthly Over/ (Under) | FY 2015 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2015 Variance To Average |
|-----------|-------------------------------------|------------------------------------|--------------------------------------|-----------------------------------|
| July | \$ 539,280 | 16.61% | 4.20% | 12.41% |
| August | 754,175 | 23.23% | 4.16% | 19.07% |
| September | 174,205 | 5.37% | 8.14% | -2.77% |
| October | 172,521 | 5.31% | 8.98% | -3.67% |
| November | 137,935 | 4.25% | 5.87% | -1.62% |
| December | 364,545 | 11.23% | 7.06% | 4.17% |
| January | 259,385 | 7.99% | 6.34% | 1.65% |
| February | 356,635 | 10.99% | 11.42% | -0.43% |
| March | 193,615 | 5.96% | 11.09% | -5.13% |
| April | 717,020 | 22.09% | 8.80% | 13.28% |
| May | 348,920 | 10.75% | 10.64% | 0.11% |
| June | - | 0.00% | 0.00% | 0.00% |
| Total YTD | \$ 4,018,236 | 123.78% | 86.71% | 37.08% |

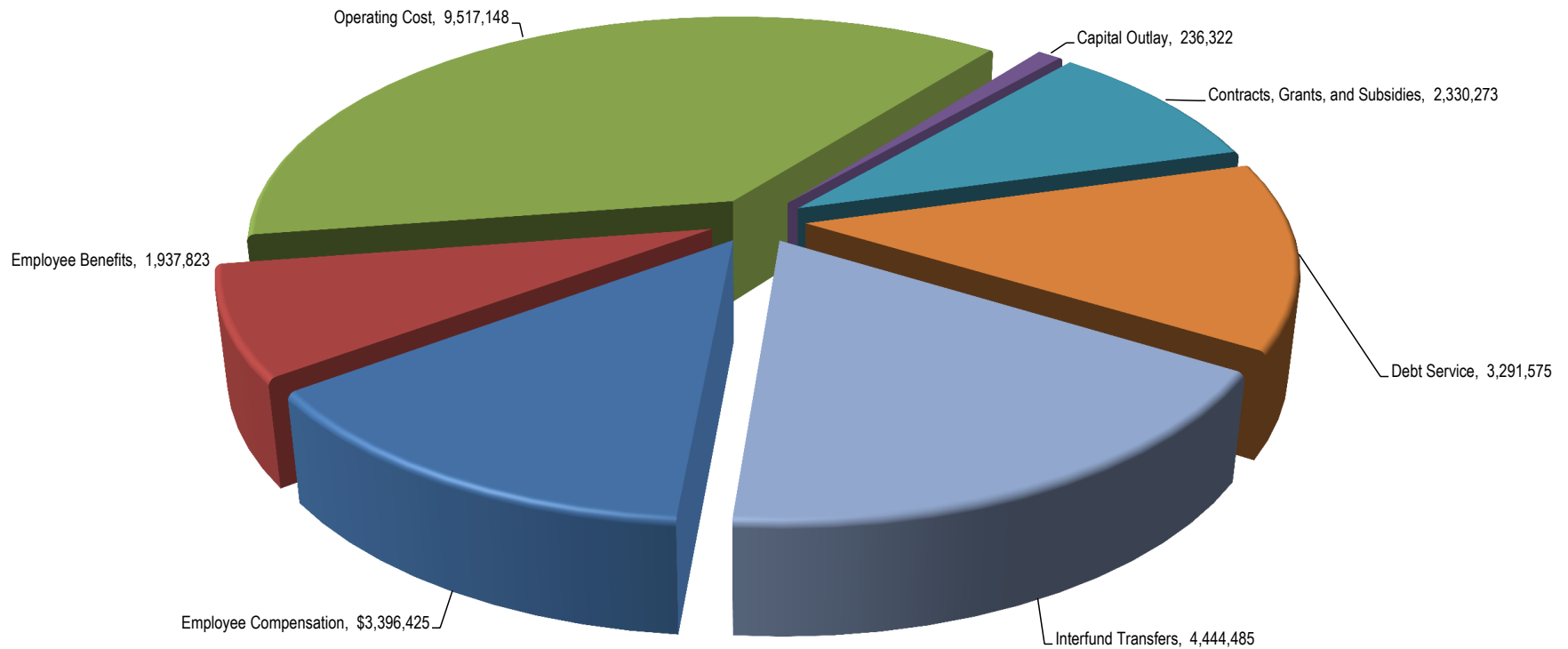


Positive

Capacity and Tap fees took off to a great start in July and August, however slowed between September and March while building also slowed. April's fees were a significant improvement, and YTD fees will exceed the 3 year variance.

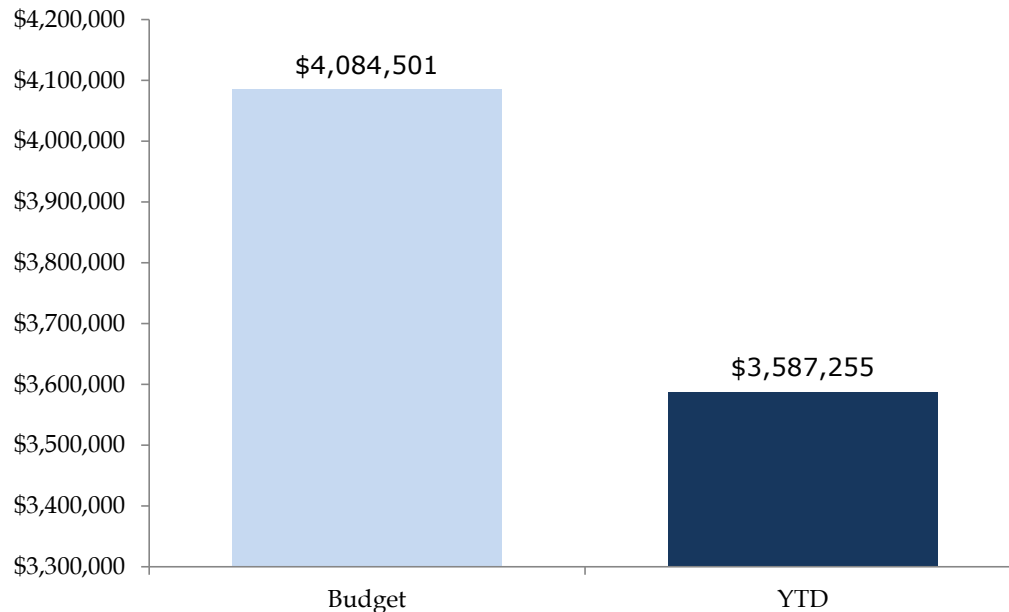
Water and Sewer Expenditures

| | FY 2015 Actual YTD | FY 2015 Revised Budget | FY 2015 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2015 Variance To Average | Trend - Negative |
|----------------------------------|--------------------------|------------------------------|------------------------------------|--------------------------------------|-----------------------------------|--|
| Employee Compensation | \$ 3,396,425 | 4,262,599 | 79.68% | 88.12% | -8.44% | The Water and Sewer expenditure trend is negative as a result of expenditures exceeding their 3 year averages through the same period by over 9%. Employee benefits, interfund transfers, and contracts, grants, and subsidies are all above their 3 year variance. Contracts are up as a result of a contract with CMUD to operate the waste water treatment plants. As part of that contract, employee compensation is down to offset some of those costs. |
| Employee Benefits | 1,937,823 | 2,414,677 | 80.25% | 77.93% | 2.32% | |
| Operating Cost | 9,517,148 | 13,844,032 | 68.75% | 74.71% | -5.97% | |
| Capital Outlay | 236,322 | 748,057 | 31.59% | 45.76% | -14.16% | |
| Contracts, Grants, and Subsidies | 2,330,273 | 2,614,402 | 89.13% | 88.88% | 0.25% | |
| Debt Service | 3,291,575 | 6,155,226 | 53.48% | 64.38% | -10.91% | |
| Interfund Transfers | 4,444,485 | 4,863,416 | 91.39% | 30.56% | 60.83% | |
| Total YTD | \$ 25,154,051 | 34,902,409 | 72.07% | 63.85% | 8.22% | |



Solid Waste Fund Operating Revenue

| Tipping & Bag Fees | | Revised Budget | | | \$ 4,084,501 |
|--------------------|--------------------------|------------------------------------|--------------------------------------|-----------------------------------|--------------|
| | FY 2015 Actual YTD | FY 2015 % of Budget Realized | 3 Yr. Avg % of Actual Realized | FY 2015 Variance To Average | |
| July | \$ 377,426 | 9.24% | 8.51% | 0.73% | |
| August | 340,580 | 8.34% | 8.88% | -0.54% | |
| September | 332,953 | 8.15% | 7.57% | 0.59% | |
| October | 282,654 | 6.92% | 8.39% | -1.47% | |
| November | 290,236 | 7.11% | 8.09% | -0.99% | |
| December | 348,406 | 8.53% | 8.45% | 0.08% | |
| January | 305,773 | 7.49% | 8.08% | -0.59% | |
| February | 263,363 | 6.45% | 6.86% | -0.41% | |
| March | 321,598 | 7.87% | 8.31% | -0.44% | |
| April | 351,889 | 8.62% | 8.75% | -0.14% | |
| May | 372,377 | 9.12% | 9.41% | -0.30% | |
| June | - | 0.00% | 0.00% | 0.00% | |
| Total YTD | \$ 3,587,255 | 87.83% | 91.31% | -3.48% | |



Negative

This trend is negative due to fees being generated that are currently 3.48% below historical levels.

The Solid Waste Fund Revenues are performing below their 3 year average through May. This could be a result of the increases for bag rates, scrap tire fee disposal and a slow down in overall residential construction over the past year. Additionally, hauler revenue is down as a result of a new payment policy requiring secured payment from a financial institution.

YTD the County is approximately \$484K behind of the same point last year in terms of revenues collected.



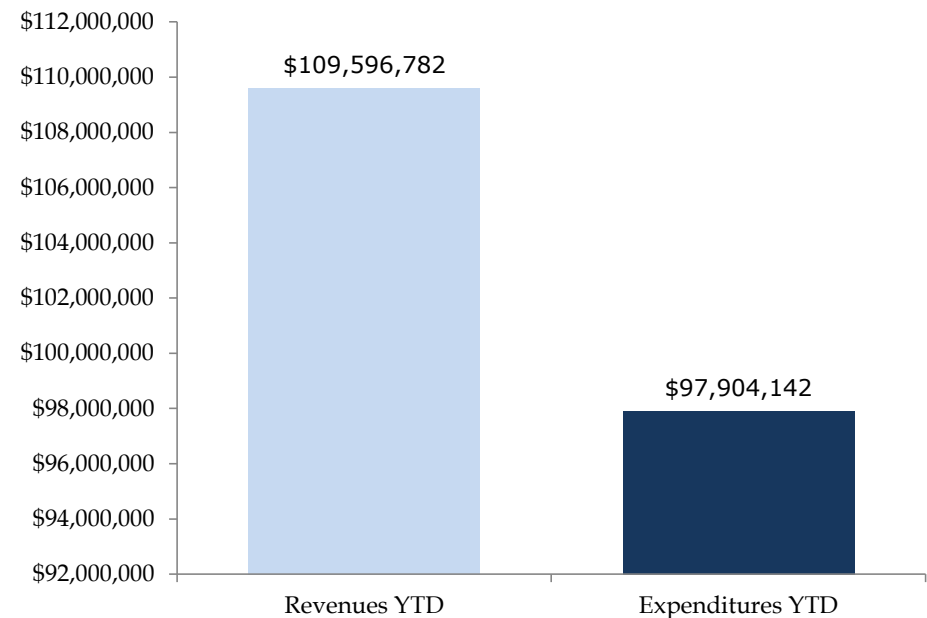
Schools Budgetary Fund Report Highlights

The School Budgetary Fund is a new fund and will typically be negative over the first 4 months of the fiscal year, as a result of revenues derived from ad valorem property taxes that are collected in earnest starting in October.

We expect this fund to close the fiscal deficit by November, however, in the mean time, have used funds on hand in order to pay for the expenditures to the Local Education Agency, which are broken into 12 monthly installments. Furthermore, it is expected that the fund will run a monthly deficit starting in February as a result of the slow down in ad valorem tax collection payments.

Schools Fund Cash Flow Analysis

| | FY 2015 Revenue YTD | FY 2015 Expenditures YTD | Monthly Over/ (Under) |
|-----------|---------------------------|--------------------------------|--------------------------|
| July | \$ 344,840 | 8,927,454 | (8,582,614) |
| August | 5,975,010 | 8,847,294 | (2,872,284) |
| September | 5,526,103 | 8,888,494 | (3,362,391) |
| October | 14,374,014 | 8,895,329 | 5,478,685 |
| November | 35,348,606 | 8,900,731 | 26,447,875 |
| December | 25,701,853 | 8,898,116 | 16,803,737 |
| January | 15,680,853 | 8,907,293 | 6,773,560 |
| February | 2,534,490 | 8,909,255 | (6,374,765) |
| March | 1,701,273 | 8,908,077 | (7,206,804) |
| April | 1,266,607 | 8,911,074 | (7,644,467) |
| May | 1,143,133 | 8,911,025 | (7,767,892) |
| June | - | - | - |
| Total YTD | \$ 109,596,782 | 97,904,142 | 11,692,640 |



Neutral

When expenditures exceed revenues, the County is forced to dip into funds on hand to provide the LEA their monthly allotment.

All Funds

Gross Category Report

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|--|--------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Ad Valorem Taxes | | -190,754,971 | -189,742,080 | 1,012,891 | -0.53% | 98.07% | 99.33% |
| Local Option Sales Tax | | -21,693,916 | -30,947,443 | -9,253,527 | 29.90% | 64.01% | 65.24% |
| Other Taxes | | -3,056,885 | -3,813,898 | -757,013 | 19.85% | 84.64% | 85.61% |
| Unrestricted Intergovernmental Revenue | | -82,050 | -82,500 | -450 | 0.55% | 84.79% | 87.14% |
| Restricted Intergovernmental Revenue | | -9,182,444 | -10,931,560 | -1,749,116 | 16.00% | 87.00% | 81.94% |
| Federal Grants | | -9,144,360 | -12,516,409 | -3,372,049 | 26.94% | 64.64% | 61.87% |
| State Grants | | -6,399,659 | -8,593,064 | -2,193,405 | 25.53% | 151.58% | 173.43% |
| Non-Enterprise Charges For Services | | -10,736,792 | -12,048,013 | -1,311,221 | 10.88% | 82.23% | 88.33% |
| Enterprise Charges for Services | | -34,932,990 | -37,649,413 | -2,716,423 | 7.22% | 82.62% | 85.81% |
| Debt Proceeds - Restrtricted Revenue | | 0 | 0 | 0 | 0.00% | 80.00% | 244.04% |
| Investment Income | | 1,448,569 | -2,360,000 | -3,808,569 | 161.38% | -26.55% | -383.01% |
| Other Revenue | | -7,186,585 | -7,152,901 | 33,684 | -0.47% | 97.99% | 99.23% |
| Internal Service Fund Charges | | -21,512,255 | -26,717,001 | -5,204,746 | 19.48% | 85.17% | 72.45% |
| Interfund Transfers | | -1,030,658 | -1,174,282 | -143,624 | 12.23% | 97.22% | 105.82% |
| Other Funding Sources | | 0 | -14,318,567 | -14,318,567 | 100.00% | 0.00% | 0.00% |
| Total | REVENUE | -314,264,996 | -358,047,131 | -43,782,135 | 12.23% | 89.07% | 122.28% |
| EXPENDITURES | | | | | | | |
| Employee Compensation | | 38,201,510 | 44,609,189 | 6,407,679 | 14.36% | 87.93% | 88.17% |
| Employee Benefits | | 22,007,254 | 27,071,878 | 5,064,624 | 18.71% | 86.20% | 78.40% |
| Operating Cost | | 53,469,670 | 71,199,982 | 17,730,312 | 24.90% | 83.40% | 80.12% |
| Capital Outlay | | 2,012,805 | 5,258,453 | 3,245,648 | 61.72% | 86.49% | 72.22% |
| Contracts, Grants, and Subsidies | | 101,929,364 | 110,623,469 | 8,694,105 | 7.86% | 92.31% | 92.40% |
| Debt Service | | 50,420,996 | 54,555,956 | 4,134,960 | 7.58% | 93.57% | 171.11% |
| Interdepartmental Charges | | -1,442,424 | -1,602,626 | -160,202 | 10.00% | 87.17% | 46.75% |
| Interfund Transfers | | 34,461,827 | 37,912,598 | 3,450,771 | 9.10% | 98.31% | 0.65% |
| Other Budgetary Accounts | | 0 | 8,418,232 | 8,418,232 | 100.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 301,061,002 | 358,047,131 | 56,986,129 | 15.92% | 90.16% | 120.33% |
| Total All Funds | | -13,203,994 | 0 | | | | |

GENERAL FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|--|--------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Ad Valorem Taxes | | -76,157,206 | -76,391,825 | -234,619 | 0.31% | 98.07% | 99.33% |
| Local Option Sales Tax | | -21,092,680 | -30,093,981 | -9,001,301 | 29.91% | 64.01% | 65.24% |
| Other Taxes | | -2,124,375 | -2,383,000 | -258,625 | 10.85% | 86.60% | 92.45% |
| Unrestricted Intergovernmental Revenue | | -82,050 | -82,500 | -450 | 0.55% | 84.79% | 87.14% |
| Restricted Intergovernmental Revenue | | -9,182,444 | -10,931,560 | -1,749,116 | 16.00% | 84.78% | 81.94% |
| Federal Grants | | -9,144,360 | -12,516,409 | -3,372,049 | 26.94% | 64.64% | 61.87% |
| State Grants | | -6,399,659 | -8,593,064 | -2,193,405 | 25.53% | 151.58% | 173.43% |
| Non-Enterprise Charges For Services | | -8,177,298 | -9,537,161 | -1,359,863 | 14.26% | 77.80% | 85.94% |
| Debt Proceeds - Restrtricted Revenue | | 0 | 0 | 0 | 0.00% | 80.00% | 244.04% |
| Investment Income | | 1,501,193 | -500,000 | -2,001,193 | 400.24% | -357.92% | -1633.30% |
| Other Revenue | | -6,951,259 | -7,121,601 | -170,342 | 2.39% | 99.32% | 99.69% |
| Interfund Transfers | | 0 | 0 | 0 | 0.00% | 100.00% | 107.37% |
| Other Funding Sources | | 0 | -12,044,474 | -12,044,474 | 100.00% | 0.00% | 0.00% |
| Total | REVENUE | -137,810,138 | -170,195,575 | -32,385,437 | 19.03% | 90.66% | 129.51% |
| EXPENDITURES | | | | | | | |
| Employee Compensation | | 33,173,622 | 38,380,786 | 5,207,164 | 13.57% | 87.87% | 88.22% |
| Employee Benefits | | 17,908,733 | 22,303,475 | 4,394,742 | 19.70% | 85.92% | 77.71% |
| Operating Cost | | 25,956,643 | 33,805,622 | 7,848,979 | 23.22% | 84.21% | 84.78% |
| Capital Outlay | | 1,246,263 | 1,831,517 | 585,254 | 31.95% | 91.92% | 99.89% |
| Contracts, Grants, and Subsidies | | 11,544,244 | 12,698,328 | 1,154,084 | 9.09% | 91.73% | 91.86% |
| Debt Service | | 47,129,421 | 48,400,730 | 1,271,309 | 2.63% | 98.60% | 176.73% |
| Interdepartmental Charges | | -1,442,424 | -1,602,626 | -160,202 | 10.00% | 87.17% | 46.75% |
| Interfund Transfers | | 12,113,392 | 13,517,600 | 1,404,208 | 10.39% | 100.00% | 100.00% |
| Other Budgetary Accounts | | 0 | 860,143 | 860,143 | 100.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 147,629,894 | 170,195,575 | 22,565,681 | 13.26% | 91.75% | 130.36% |
| Total | GENERAL FUND | 9,819,756 | 0 | | | | |

DEBT SERVICE RESERVE FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-----------------------|---------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Other Funding Sources | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| EXPENDITURES | | | | | | | |
| Interfund Transfers | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | DEBT SERVICE RESERVE FUND | 0 | 0 | | | | |

SCHOOLS BUDGETARY FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|----------------------------------|------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Ad Valorem Taxes | | -109,594,902 | -108,376,464 | 1,218,438 | -1.12% | 0.00% | 0.00% |
| Investment Income | | -1,880 | 0 | 1,880 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | -109,596,782 | -108,376,464 | 1,220,318 | -1.13% | 0.00% | 0.00% |
| EXPENDITURES | | | | | | | |
| Contracts, Grants, and Subsidies | | 80,000,192 | 87,097,884 | 7,097,692 | 8.15% | 0.00% | 0.00% |
| Interfund Transfers | | 17,903,950 | 19,531,582 | 1,627,632 | 8.33% | 0.00% | 0.00% |
| Other Budgetary Accounts | | 0 | 1,746,998 | 1,746,998 | 100.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 97,904,142 | 108,376,464 | 10,472,322 | 9.66% | 0.00% | 0.00% |
| Total | SCHOOLS BUDGETARY FUND | -11,692,640 | 0 | | | | |

RADIO BUDGETARY FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|---------------------|----------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Interfund Transfers | | -626,250 | -835,000 | -208,750 | 25.00% | 0.00% | 0.00% |
| Total | REVENUE | -626,250 | -835,000 | -208,750 | 25.00% | 0.00% | 0.00% |
| EXPENDITURES | | | | | | | |
| Capital Outlay | | 0 | 835,000 | 835,000 | 100.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 0 | 835,000 | 835,000 | 100.00% | 0.00% | 0.00% |
| Total | RADIO BUDGETARY FUND | -626,250 | 0 | | | | |

INFORMATION TECHNOLOGY FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------------|-----------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Non-Enterprise Charges For Services | | -173 | -250 | -77 | 30.80% | 0.00% | 0.00% |
| Other Revenue | | -760 | 0 | 760 | 0.00% | 0.00% | 0.00% |
| Internal Service Fund Charges | | -1,953,668 | -2,134,209 | -180,541 | 8.46% | 0.00% | 0.00% |
| Interfund Transfers | | -129,243 | -52,000 | 77,243 | -148.54% | 0.00% | 0.00% |
| Total | REVENUE | -2,083,844 | -2,186,459 | -102,615 | 4.69% | 0.00% | 0.00% |
| EXPENDITURES | | | | | | | |
| Employee Compensation | | 511,403 | 604,283 | 92,880 | 15.37% | 0.00% | 0.00% |
| Employee Benefits | | 235,966 | 296,743 | 60,777 | 20.48% | 0.00% | 0.00% |
| Operating Cost | | 840,125 | 1,150,377 | 310,252 | 26.97% | 0.00% | 0.00% |
| Capital Outlay | | 66,256 | 135,056 | 68,800 | 50.94% | 0.00% | 0.00% |
| Other Budgetary Accounts | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 1,653,750 | 2,186,459 | 532,709 | 24.36% | 0.00% | 0.00% |
| Total | INFORMATION TECHNOLOGY FUND | -430,094 | 0 | | | | |

SOLID WASTE CAPITAL RESERVE**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-----------------------|-----------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Interfund Transfers | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Other Funding Sources | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| EXPENDITURES | | | | | | | |
| Interfund Transfers | | 0 | 0 | 0 | 0.00% | 99.36% | 0.00% |
| Total | EXPENDITURES | 0 | 0 | 0 | 0.00% | 99.36% | 0.00% |
| Total | SOLID WASTE CAPITAL RESERVE | 0 | 0 | | | | |

FACILITIES MANAGEMENT FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------------|----------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Non-Enterprise Charges For Services | | -692 | 0 | 692 | 0.00% | 0.00% | 0.00% |
| Other Revenue | | -754 | -200 | 554 | -277.00% | 0.00% | 0.00% |
| Internal Service Fund Charges | | -3,897,569 | -4,251,269 | -353,700 | 8.32% | 0.00% | 0.00% |
| Interfund Transfers | | -11,823 | 0 | 11,823 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | -3,910,838 | -4,251,469 | -340,631 | 8.01% | 0.00% | 0.00% |
| EXPENDITURES | | | | | | | |
| Employee Compensation | | 221,423 | 259,480 | 38,057 | 14.67% | 0.00% | 0.00% |
| Employee Benefits | | 120,497 | 183,423 | 62,926 | 34.31% | 0.00% | 0.00% |
| Operating Cost | | 3,149,266 | 3,683,566 | 534,300 | 14.50% | 0.00% | 0.00% |
| Capital Outlay | | 0 | 125,000 | 125,000 | 100.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 3,491,186 | 4,251,469 | 760,283 | 17.88% | 0.00% | 0.00% |
| Total | FACILITIES MANAGEMENT FUND | -419,652 | 0 | | | | |

FLEET MANAGEMENT FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------|-----------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Other Revenue | | -523 | 0 | 523 | 0.00% | 0.00% | 0.00% |
| Internal Service Fund Charges | | -646,015 | -860,322 | -214,307 | 24.91% | 0.00% | 0.00% |
| Total | REVENUE | -646,538 | -860,322 | -213,784 | 24.85% | 0.00% | 0.00% |
| EXPENDITURES | | | | | | | |
| Employee Compensation | | 161,762 | 181,532 | 19,770 | 10.89% | 0.00% | 0.00% |
| Employee Benefits | | 94,649 | 115,164 | 20,515 | 17.81% | 0.00% | 0.00% |
| Operating Cost | | 415,730 | 534,994 | 119,264 | 22.29% | 0.00% | 0.00% |
| Capital Outlay | | 0 | 25,000 | 25,000 | 100.00% | 0.00% | 0.00% |
| Other Budgetary Accounts | | 0 | 3,632 | 3,632 | 100.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 672,141 | 860,322 | 188,181 | 21.87% | 0.00% | 0.00% |
| Total | FLEET MANAGEMENT FUND | 25,603 | 0 | | | | |

AUTOMATION ENHANCEMENT FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------------|-----------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Non-Enterprise Charges For Services | | -84,684 | -115,000 | -30,316 | 26.36% | 91.01% | 84.40% |
| Other Funding Sources | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | -84,684 | -115,000 | -30,316 | 26.36% | 91.01% | 84.40% |
| EXPENDITURES | | | | | | | |
| Operating Cost | | 83,694 | 115,000 | 31,306 | 27.22% | 103.39% | 100.00% |
| Total | EXPENDITURES | 83,694 | 115,000 | 31,306 | 27.22% | 103.39% | 100.00% |
| Total | AUTOMATION ENHANCEMENT FUND | -990 | 0 | | | | |

SPRINGS FIRE DISTRICT**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|----------------------------------|-----------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Ad Valorem Taxes | | -549,368 | -525,633 | 23,735 | -4.52% | 97.83% | 99.29% |
| Local Option Sales Tax | | -52,386 | -72,175 | -19,789 | 27.42% | 64.20% | 63.57% |
| Investment Income | | -41 | 0 | 41 | 0.00% | 0.00% | 0.00% |
| Other Funding Sources | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | -601,795 | -597,808 | 3,987 | -0.67% | 92.69% | 94.54% |
| EXPENDITURES | | | | | | | |
| Contracts, Grants, and Subsidies | | 597,632 | 597,808 | 176 | 0.03% | 99.95% | 100.00% |
| Total | EXPENDITURES | 597,632 | 597,808 | 176 | 0.03% | 99.95% | 100.00% |
| Total | SPRINGS FIRE DISTRICT | -4,163 | 0 | | | | |

EMERGENCY TELEPHONE SYSTEM**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|--------------------------|----------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Other Taxes | | -639,762 | -1,081,898 | -442,136 | 40.87% | 83.33% | 75.00% |
| Investment Income | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Interfund Transfers | | 0 | 0 | 0 | 0.00% | 100.00% | 0.00% |
| Other Funding Sources | | 0 | -541,025 | -541,025 | 100.00% | 0.00% | 0.00% |
| Total | REVENUE | -639,762 | -1,622,923 | -983,161 | 60.58% | 83.08% | 74.69% |
| EXPENDITURES | | | | | | | |
| Employee Compensation | | 44,357 | 50,932 | 6,575 | 12.91% | 84.96% | 91.47% |
| Employee Benefits | | 25,605 | 26,588 | 983 | 3.70% | 84.02% | 82.98% |
| Operating Cost | | 443,335 | 682,403 | 239,068 | 35.03% | 82.70% | 90.71% |
| Capital Outlay | | 0 | 863,000 | 863,000 | 100.00% | 77.91% | 100.00% |
| Debt Service | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Interfund Transfers | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Other Budgetary Accounts | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 513,297 | 1,622,923 | 1,109,626 | 68.37% | 82.38% | 92.39% |
| Total | EMERGENCY TELEPHONE SYSTEM | -126,465 | 0 | | | | |

WAXHAW FIRE DISTRICT**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|----------------------------------|----------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Ad Valorem Taxes | | -797,043 | -787,788 | 9,255 | -1.17% | 98.23% | 99.44% |
| Local Option Sales Tax | | -101,653 | -137,613 | -35,960 | 26.13% | 63.64% | 64.55% |
| Investment Income | | -73 | 0 | 73 | 0.00% | 0.00% | 0.00% |
| Other Funding Sources | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | -898,769 | -925,401 | -26,632 | 2.88% | 93.08% | 94.54% |
| EXPENDITURES | | | | | | | |
| Contracts, Grants, and Subsidies | | 924,356 | 925,401 | 1,045 | 0.11% | 99.95% | 100.00% |
| Total | EXPENDITURES | 924,356 | 925,401 | 1,045 | 0.11% | 99.95% | 100.00% |
| Total | WAXHAW FIRE DISTRICT | 25,587 | 0 | | | | |

FEE SUPPORTED FIRE DISTRICTS**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------------|------------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Non-Enterprise Charges For Services | | -2,405,854 | -2,385,602 | 20,252 | -0.85% | 99.32% | 99.26% |
| Total | REVENUE | -2,405,854 | -2,385,602 | 20,252 | -0.85% | 99.32% | 99.26% |
| EXPENDITURES | | | | | | | |
| Contracts, Grants, and Subsidies | | 2,377,820 | 2,385,602 | 7,782 | 0.33% | 99.90% | 97.64% |
| Total | EXPENDITURES | 2,377,820 | 2,385,602 | 7,782 | 0.33% | 99.90% | 97.64% |
| Total | FEE SUPPORTED FIRE DISTRICTS | -28,034 | 0 | | | | |

WESLEY CHAPEL FIRE DISTRICT**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|----------------------------------|-----------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Ad Valorem Taxes | | -1,421,810 | -1,363,290 | 58,520 | -4.29% | 98.51% | 99.62% |
| Local Option Sales Tax | | -157,262 | -233,500 | -76,238 | 32.65% | 63.97% | 66.44% |
| Investment Income | | -29 | 0 | 29 | 0.00% | 0.00% | 0.00% |
| Other Funding Sources | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | -1,579,101 | -1,596,790 | -17,689 | 1.11% | 93.24% | 94.41% |
| EXPENDITURES | | | | | | | |
| Contracts, Grants, and Subsidies | | 1,594,603 | 1,596,790 | 2,187 | 0.14% | 99.96% | 100.00% |
| Total | EXPENDITURES | 1,594,603 | 1,596,790 | 2,187 | 0.14% | 99.96% | 100.00% |
| Total | WESLEY CHAPEL FIRE DISTRICT | 15,502 | 0 | | | | |

HEMBY BRIDGE FIRE DISTRICT**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|----------------------------------|----------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Ad Valorem Taxes | | -1,264,096 | -1,207,286 | 56,810 | -4.71% | 97.78% | 99.35% |
| Local Option Sales Tax | | -167,859 | -222,868 | -55,009 | 24.68% | 65.42% | 64.27% |
| Investment Income | | -37 | 0 | 37 | 0.00% | 0.00% | 0.00% |
| Other Funding Sources | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | -1,431,992 | -1,430,154 | 1,838 | -0.13% | 93.01% | 94.50% |
| EXPENDITURES | | | | | | | |
| Contracts, Grants, and Subsidies | | 1,431,143 | 1,430,154 | -989 | -0.07% | 99.94% | 100.00% |
| Total | EXPENDITURES | 1,431,143 | 1,430,154 | -989 | -0.07% | 99.94% | 100.00% |
| Total | HEMBY BRIDGE FIRE DISTRICT | -849 | 0 | | | | |

STALLINGS FIRE DISTRICT**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|----------------------------------|-------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Ad Valorem Taxes | | -970,546 | -1,089,794 | -119,248 | 10.94% | 98.21% | 99.37% |
| Local Option Sales Tax | | -122,076 | -187,306 | -65,230 | 34.83% | 62.26% | 65.90% |
| Investment Income | | -23 | 0 | 23 | 0.00% | 0.00% | 0.00% |
| Other Funding Sources | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | -1,092,645 | -1,277,100 | -184,455 | 14.44% | 92.59% | 94.29% |
| EXPENDITURES | | | | | | | |
| Contracts, Grants, and Subsidies | | 1,129,101 | 1,277,100 | 147,999 | 11.59% | 99.56% | 100.01% |
| Total | EXPENDITURES | 1,129,101 | 1,277,100 | 147,999 | 11.59% | 99.56% | 100.01% |
| Total | STALLINGS FIRE DISTRICT | 36,456 | 0 | | | | |

WATER AND SEWER OPERATING FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|--------------------------------------|--------------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Restricted Intergovernmental Revenue | | 0 | 0 | 0 | 0.00% | 100.00% | 0.00% |
| Non-Enterprise Charges For Services | | -45,500 | -5,000 | 40,500 | -810.00% | 100.00% | 85.06% |
| Enterprise Charges for Services | | -31,175,551 | -33,506,437 | -2,330,886 | 6.96% | 81.47% | 85.12% |
| Debt Proceeds - Restrtricted Revenue | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Investment Income | | 733,480 | -325,000 | -1,058,480 | 325.69% | -403.75% | 792.76% |
| Other Revenue | | -185,864 | -31,100 | 154,764 | -497.63% | 80.02% | 80.84% |
| Other Funding Sources | | 0 | -1,034,872 | -1,034,872 | 100.00% | 0.00% | 0.00% |
| Total | REVENUE | -30,673,435 | -34,902,409 | -4,228,974 | 12.12% | 80.25% | 81.86% |
| EXPENDITURES | | | | | | | |
| Employee Compensation | | 3,396,425 | 4,262,599 | 866,174 | 20.32% | 88.39% | 87.78% |
| Employee Benefits | | 1,937,823 | 2,414,677 | 476,854 | 19.75% | 86.30% | 77.36% |
| Operating Cost | | 9,517,148 | 13,844,032 | 4,326,884 | 31.25% | 82.64% | 66.36% |
| Capital Outlay | | 236,322 | 748,057 | 511,735 | 68.41% | 62.89% | 28.62% |
| Contracts, Grants, and Subsidies | | 2,330,273 | 2,614,402 | 284,129 | 10.87% | 77.86% | 95.95% |
| Debt Service | | 3,291,575 | 6,155,226 | 2,863,651 | 46.52% | 54.59% | 45.99% |
| Interfund Transfers | | 4,444,485 | 4,863,416 | 418,931 | 8.61% | 91.67% | 0.00% |
| Other Budgetary Accounts | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 25,154,051 | 34,902,409 | 9,748,358 | 27.93% | 78.98% | 49.97% |
| Total | WATER AND SEWER OPERATING FUND | -5,519,384 | 0 | | | | |

SOLID WASTE OPERATING FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|---------------------------------|----------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Other Taxes | | -292,748 | -349,000 | -56,252 | 16.12% | 75.98% | 74.71% |
| Enterprise Charges for Services | | -3,757,439 | -4,142,976 | -385,537 | 9.31% | 92.06% | 90.46% |
| Investment Income | | 85,098 | -35,000 | -120,098 | 343.14% | -288.50% | 1434.37% |
| Other Revenue | | -40,794 | 0 | 40,794 | 0.00% | 0.02% | 101.47% |
| Interfund Transfers | | 0 | 0 | 0 | 0.00% | 99.36% | 0.00% |
| Other Funding Sources | | 0 | -645,351 | -645,351 | 100.00% | 0.00% | 0.00% |
| Total | REVENUE | -4,005,883 | -5,172,327 | -1,166,444 | 22.55% | 89.38% | 86.89% |
| EXPENDITURES | | | | | | | |
| Employee Compensation | | 601,781 | 744,592 | 142,811 | 19.18% | 88.39% | 88.17% |
| Employee Benefits | | 347,080 | 455,200 | 108,120 | 23.75% | 86.35% | 80.40% |
| Operating Cost | | 2,054,615 | 3,276,712 | 1,222,097 | 37.30% | 82.23% | 78.95% |
| Capital Outlay | | 463,964 | 695,823 | 231,859 | 33.32% | 100.00% | 0.00% |
| Interfund Transfers | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Other Budgetary Accounts | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 3,467,440 | 5,172,327 | 1,704,887 | 32.96% | 85.08% | 75.32% |
| Total | SOLID WASTE OPERATING FUND | -538,443 | 0 | | | | |

STORMWATER FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------------|-----------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Non-Enterprise Charges For Services | | -22,591 | -5,000 | 17,591 | -351.82% | 91.44% | 0.00% |
| Interfund Transfers | | -263,342 | -287,282 | -23,940 | 8.33% | 91.67% | 0.00% |
| Other Funding Sources | | 0 | -16,162 | -16,162 | 100.00% | 0.00% | 0.00% |
| Total | REVENUE | -285,933 | -308,444 | -22,511 | 7.30% | 91.66% | 0.00% |
| EXPENDITURES | | | | | | | |
| Employee Compensation | | 90,737 | 124,985 | 34,248 | 27.40% | 88.19% | 86.99% |
| Employee Benefits | | 33,736 | 49,398 | 15,662 | 31.71% | 86.74% | 77.71% |
| Operating Cost | | 5,950 | 134,061 | 128,111 | 95.56% | 79.43% | 85.28% |
| Capital Outlay | | 0 | 0 | 0 | 0.00% | 100.00% | 0.00% |
| Other Budgetary Accounts | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 130,423 | 308,444 | 178,021 | 57.72% | 87.50% | 84.55% |
| Total | STORMWATER FUND | -155,510 | 0 | | | | |

WORKERS' COMPENSATION FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------|----------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Investment Income | | 8,249 | 0 | -8,249 | 0.00% | -59.94% | 358.86% |
| Other Revenue | | -6,631 | 0 | 6,631 | 0.00% | 99.98% | 100.00% |
| Internal Service Fund Charges | | -490,725 | -587,782 | -97,057 | 16.51% | 88.02% | 82.68% |
| Other Funding Sources | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | -489,107 | -587,782 | -98,675 | 16.79% | 86.16% | 81.48% |
| EXPENDITURES | | | | | | | |
| Operating Cost | | 319,724 | 587,782 | 268,058 | 45.61% | 89.37% | 89.06% |
| Total | EXPENDITURES | 319,724 | 587,782 | 268,058 | 45.61% | 89.37% | 89.06% |
| Total | WORKERS' COMPENSATION FUND | -169,383 | 0 | | | | |

PENSION TRUST-RHCB PLAN (OPEB)**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------|--------------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Investment Income | | -910,101 | -1,500,000 | -589,899 | 39.33% | 87.35% | 122.80% |
| Internal Service Fund Charges | | -1,840,730 | -2,852,921 | -1,012,191 | 35.48% | 91.67% | 0.00% |
| Total | REVENUE | -2,750,831 | -4,352,921 | -1,602,090 | 36.80% | 89.31% | 27.72% |
| EXPENDITURES | | | | | | | |
| Other Budgetary Accounts | | 0 | 4,352,921 | 4,352,921 | 100.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 0 | 4,352,921 | 4,352,921 | 100.00% | 0.00% | 0.00% |
| Total | PENSION TRUST-RHCB PLAN (OPEB) | -2,750,831 | 0 | | | | |

PENSION TRUST-SEP.ALLOW.(OPEB)**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------|--------------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Investment Income | | 4,693 | 0 | -4,693 | 0.00% | -730.52% | 495.43% |
| Internal Service Fund Charges | | -1,524,931 | -1,810,468 | -285,537 | 15.77% | 87.62% | 88.17% |
| Interfund Transfers | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Other Funding Sources | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | -1,520,238 | -1,810,468 | -290,230 | 16.03% | 87.15% | 87.49% |
| EXPENDITURES | | | | | | | |
| Employee Benefits | | 1,303,165 | 1,227,210 | -75,955 | -6.19% | 90.81% | 91.56% |
| Other Budgetary Accounts | | 0 | 583,258 | 583,258 | 100.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 1,303,165 | 1,810,468 | 507,303 | 28.02% | 90.81% | 91.56% |
| Total | PENSION TRUST-SEP.ALLOW.(OPEB) | -217,073 | 0 | | | | |

HEALTH BENEFITS FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------|----------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Investment Income | | 20,434 | 0 | -20,434 | 0.00% | -107.25% | -222.88% |
| Other Revenue | | 0 | 0 | 0 | 0.00% | 0.00% | 80.79% |
| Internal Service Fund Charges | | -10,082,270 | -12,890,880 | -2,808,610 | 21.79% | 84.00% | 85.03% |
| Other Funding Sources | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | REVENUE | -10,061,836 | -12,890,880 | -2,829,044 | 21.95% | 83.82% | 84.82% |
| EXPENDITURES | | | | | | | |
| Operating Cost | | 9,391,058 | 12,019,600 | 2,628,542 | 21.87% | 81.44% | 82.21% |
| Other Budgetary Accounts | | 0 | 871,280 | 871,280 | 100.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 9,391,058 | 12,890,880 | 3,499,822 | 27.15% | 81.44% | 82.21% |
| Total | HEALTH BENEFITS FUND | -670,778 | 0 | | | | |

DENTAL BENEFITS FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------|----------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Investment Income | | 2,114 | 0 | -2,114 | 0.00% | -529.34% | 628.67% |
| Internal Service Fund Charges | | -461,079 | -596,069 | -134,990 | 22.65% | 83.64% | 87.96% |
| Total | REVENUE | -458,965 | -596,069 | -137,104 | 23.00% | 83.20% | 87.34% |
| EXPENDITURES | | | | | | | |
| Operating Cost | | 571,746 | 596,069 | 24,323 | 4.08% | 80.83% | 83.42% |
| Other Budgetary Accounts | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 571,746 | 596,069 | 24,323 | 4.08% | 80.83% | 83.42% |
| Total | DENTAL BENEFITS FUND | 112,781 | 0 | | | | |

PROPERTY AND CASUALTY FUND**Category Report**

| Category | | FY 2015 Year-to-Date | FY 2015 Revised Budget | FY 2015 Remaining | FY 2015 % Remaining | FY 2014 % Realized | FY 2013 % Realized |
|-------------------------------|----------------------------|-------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Investment Income | | 5,492 | 0 | -5,492 | 0.00% | -84.21% | 1936.10% |
| Other Revenue | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Internal Service Fund Charges | | -615,268 | -733,081 | -117,813 | 16.07% | 87.26% | 71.37% |
| Other Funding Sources | | 0 | -36,683 | -36,683 | 100.00% | 0.00% | 0.00% |
| Total | REVENUE | -609,776 | -769,764 | -159,988 | 20.78% | 86.26% | 70.85% |
| EXPENDITURES | | | | | | | |
| Operating Cost | | 720,636 | 769,764 | 49,128 | 6.38% | 93.48% | 96.02% |
| Other Budgetary Accounts | | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Total | EXPENDITURES | 720,636 | 769,764 | 49,128 | 6.38% | 93.48% | 96.02% |
| Total | PROPERTY AND CASUALTY FUND | 110,860 | 0 | | | | |

GENERAL CAPITAL PROJECT FUND**Fund 40**

| Project Number | Project Name | Revised Budget | Inception to Date Expenditures | Encumbrances | Available Budget |
|--------------------------------|--|----------------------|-----------------------------------|---------------------|----------------------|
| PR067 | 4H PAVILLION/ANCILLARY FACILITIES | \$ 80,000 | \$ 47,107 | \$ 21,893 | \$ 11,000 |
| PR072 | COMMUNITY SERVICES FACILITIES | 125,000 | 57,841 | 25,700 | 41,459 |
| PR071 | COUNTY FACILITIES MAINTENANCE & REPAIRS | 125,000 | 36,003 | - | 88,997 |
| PR061 | DSS BUSINESS AUTOMATION PH II | 1,024,410 | 988,734 | 43,245 | (7,569) |
| PR063 | ELECTRONIC MEDICAL RECORDS (HEALTH) | 175,000 | 22,425 | 67,274 | 85,301 |
| PR056 | ENERGY SAVINGS PROJECTS | 122,675 | 21,257 | 32,900 | 68,518 |
| PR027-PR280 | GOV FAC RENOVATIONS | 6,075,913 | 5,385,221 | 110,105 | 580,586 |
| PR064 | HISTORIC COURTHOUSE RENOVATION | 75,000 | - | - | 75,000 |
| PR028 | HISTORIC POST OFFICE RENOVATIONS PHASE 1 | 160,151 | 77,739 | - | 82,412 |
| PR059 | HUMAN SERVICES CAMPUS | 42,150,000 | 4,053,799 | 322,114 | 37,774,087 |
| PR048 | I.T. INFRASTRUCTURE | 1,588,238 | 667,528 | 56,321 | 864,389 |
| PR050 | INSPECT.MOBILE OFFICE | 123,400 | 118,437 | - | 4,963 |
| PR041 | JHP BRIDGE | 715,496 | 624,206 | 9,390 | 81,901 |
| PR043 | JHP PASSIVE AREA | 803,946 | 276,068 | 504,268 | 23,610 |
| PR020 | LAW ENFORCEMENT-FIREARMS RANGE | 8,555,665 | 1,757,678 | 138,317 | 6,659,670 |
| PR019 | LAW ENFORCEMENT-JAIL EXPANSION | 1,922,745 | 1,812,629 | 110,114 | 1 |
| PR070 | LIBRARY - MONROE CHILLER REPLACEMENT | 200,000 | - | - | 200,000 |
| PR066 | PARKS & REC COMP MASTER PLAN | 100,000 | 91,807 | 2,270 | 5,923 |
| PR062 | PHONE SYSTEM UPGRADE | 655,000 | 393,344 | 51,648 | 210,008 |
| PR073 | REGISTER OF DEEDS REDACTION SOFTWARE | 177,000 | 177,000 | - | - |
| PR069 | SPCC - DEFERRED MAINTENANCE | 1,225,000 | 317,746 | - | 907,254 |
| PR068 | SPCC - WELDING LAB | 525,000 | 568,512 | - | (43,512) |
| PR065 | STORAGE GARAGE-SPEC RESP VEHICLES | 250,000 | - | - | 250,000 |
| TOTAL INCEPTION TO DATE | | \$ 66,954,638 | \$ 17,495,079 | \$ 1,495,561 | \$ 47,963,998 |

SCHOOLS CAPITAL PROJECT FUND**Fund 41**

| Project Number | Project Name | Revised Budget | Inception to Date Expenditures | Encumbrances | Available Budget |
|--------------------------------|-------------------------------------|----------------------|-----------------------------------|--------------|----------------------|
| BUS | BUSES | \$ 84,444 | \$ 84,444 | \$ - | \$ - |
| S06 | CAPITAL OUTLAY ALLOC - FY2011 | 1,303,552 | 1,303,552 | - | - |
| S13 | CAPITAL OUTLAY ALLOC - FY2013 | 4,000,000 | 4,000,000 | - | - |
| S14A | CAPITAL OUTLAY FY 2014 PHS STADIUM | 1,742,334 | 1,742,334 | - | - |
| S14B | CAPITAL OUTLAY FY 2014 SAFETY/SECUR | 1,026,875 | 1,015,763 | - | 11,112 |
| S14C | CAPITAL OUTLAY FY 2014 FAC,IT,ADA | 230,791 | 230,791 | - | - |
| S14D | CAPITAL OUTLAY FY 2014 ADDITIONAL | 5,357,859 | 5,051,831 | - | 306,028 |
| S14E | BENTON HEIGHTS ROOF REPAIR | 1,048,699 | 188,817 | - | 859,882 |
| S14F | EAST UNION MIDDLE ROOF REPAIR | 326,970 | 326,970 | - | - |
| S14G | FOREST HILLS HIGH ROOF REPAIR | 406,485 | 377,648 | - | 28,837 |
| S14H | HEMBY BRIDGE ELEMENTARY ROOF REPAIR | 299,090 | 284,990 | - | 14,100 |
| S14I | INDIAN TRAIL ELEMENTARY ROOF REPAIR | 355,065 | 344,691 | - | 10,374 |
| S14J | MARSHVILLE ELEMENTARY ROOF REPAIR | 425,685 | 381,533 | - | 44,153 |
| S14K | MONROE HIGH ROOF REPAIR | 300,050 | 300,050 | - | - |
| S14L | MONROE MIDDLE ROOF REPAIR | 152,450 | 152,450 | - | (0) |
| S14M | NEW SALEM ELEMENTARY ROOF REPAIR | 210,640 | 159,900 | - | 50,740 |
| S14N | PIEDMONT MIDDLE ROOF REPAIR | 34,950 | 1,261 | - | 33,689 |
| S14O | PIEDMONT HIGH ROOF REPAIR | 144,260 | 144,260 | - | 0 |
| S14P | PARKWOOD HIGH ROOF REPAIR | 551,503 | 551,503 | - | (0) |
| S14Q | PARKWOOD MIDDLE ROOF REPAIR | 1,264,350 | 523,515 | - | 740,835 |
| S14R | SUN VALLEY HIGH ROOF REPAIR | 503,200 | 502,200 | - | 1,000 |
| S14S | SUN VALLEY MIDDLE ROOF REPAIR | 928,500 | 28,000 | - | 900,500 |
| S14T | SOUTH PROVIDENCE ROOF REPAIR | 430,000 | 349,814 | - | 80,186 |
| S14U | TECHNICAL SERVICES ROOF REPAIR | 153,870 | 153,870 | - | 0 |
| S14V | UNIONVILLE ELEMENTARY ROOF REPAIR | 31,236 | 26,236 | - | 5,000 |
| S14W | WALTER BICKET EDUCATION CENTER ROOF | 651,950 | 583,968 | - | 67,982 |
| S14X | WESLEY CHAPEL ELEMENTARY ROOF REPAI | 4,000 | 4,000 | - | - |
| S14Y | WEDDINGTON MIDDLE/ELEMENTARY ROOF | 332,109 | 227,919 | - | 104,191 |
| S14Z | WINGATE ELEMENTARY ROOF REPAIR | 670,125 | 531,300 | - | 138,825 |
| S14AA | WESTERN UNION ELEMENTARY ROOF | 281,408 | 8,000 | - | 273,408 |
| S14AB | ROOFING AUDITS | 72,000 | - | - | 72,000 |
| S15 | CAPITAL OUTLAY FY 2015 | 19,069,779 | 3,042,592 | - | 16,027,187 |
| TECH | TECHNOLOGY | 377,359 | - | - | 377,359 |
| TOTAL INCEPTION TO DATE | | \$ 42,771,588 | \$ 22,624,201 | \$ - | \$ 20,147,387 |

WATER AND SEWER CAPITAL PROJECT FUND

Fund 64

| Project Number | Project Name | Revised Budget | Inception to Date Expenditures | Encumbrances | Available Budget |
|----------------|--|----------------|-----------------------------------|--------------|------------------|
| MS006 | WASTEWATER R&R PROGRAM | \$ 1,212,360 | \$ - | \$ - | \$ 1,212,360 |
| MS009 | MANHOLE REHAB 12ML & GRASSY BRANCH | 1,136,640 | 199,143 | 604,680 | 332,817 |
| MW001 | MISC WATER LINE REPLACEMENT | 493,066 | 496,658 | 5,498 | (9,090) |
| MW008 | HWY84 24" WL RELOCATION | 499,848 | 493,917 | - | 5,931 |
| MW015 | 762 ZONE TRANSMISSION MAIN (BYPASS) | 1,681,700 | 73,800 | - | 1,607,900 |
| MW017 | SHORT LINE EXTENSIONS WATER | 567,473 | 567,473 | - | - |
| MW018 | SHORT LINE EXTENSIONS FY 14 | 692,527 | 637,408 | - | 55,119 |
| MW019 | GALVANIZED WATERLINE REPLACEMENT FY 14 | 655,465 | 503,581 | 149,588 | 2,296 |
| MW020 | WL REPLACEMENT AUSTIN CH RD/RKY RV | 1,941,000 | 159,683 | 135,052 | 1,646,265 |
| MW021 | PILGRIMS PRIDE LINE & VAULT REPLACE | 200,000 | 62,915 | - | 137,085 |
| MW022 | SHORT LINE EXTENSIONS TO COUNTY FACILITIES | 300,000 | - | - | 300,000 |
| MW023 | SHORT LINE EXTENSION FY 15 | 531,000 | 43,424 | 601,852 | (114,276) |
| MW024 | GALVANIZED WATERLINE REPLACEMENT FY 15 | 531,000 | 100,213 | 347,651 | 83,136 |
| PW005 | PW (GOV) FAC RENOVATIONS | 1,826,276 | 1,327,443 | 13,527 | 485,306 |
| PW006 | EXPAND OPERATIONS CENTER | 9,089,100 | 2,832,464 | 6,002,631 | 254,006 |
| PW007 | MASTER PLAN UPDATE | 318,000 | 56,581 | 142,819 | 118,600 |
| SE002 | EAST SIDE IMPROVEMENTS | 8,657,957 | 8,303,562 | 210,704 | 143,691 |
| SE003 | RAYS FORK INTERCEPTOR | 6,180,000 | 353,804 | 5,143,136 | 683,060 |
| SP011 | 12 ML WWTP DESIGN & INTERIM IMPRV | 5,638,055 | 1,645,233 | 328,484 | 3,664,338 |
| SP015 | TALLWOOD WWTP REPLACEMENT | 2,454,960 | 2,381,745 | - | 73,215 |
| SP017 | CC HEADWORKS IMPROVEMENTS | 8,906,000 | 508,107 | 214,251 | 8,183,642 |
| SP018 | HUNLEY CREKK WWTP DECOMMISSION | 127,000 | 8,000 | 11,000 | 108,000 |
| SP019 | 12 MILE CREEK WWTP EXPANSION | 5,001,200 | 247,988 | 2,385,662 | 2,367,550 |
| SP020 | GRASSY BRANCH WWTP | 550,000 | 33,297 | 36,369 | 480,334 |
| SP021 | OLDE SYCAMORE WWTP IMPROVEMENTS | 270,000 | 29,914 | 12,616 | 227,470 |
| SW022 | EAST FORK 12M CRK PARALLEL TRUNK | 8,137,760 | 3,646,510 | 4,409,990 | 81,260 |
| SW026 | STALLINGS- COLLECTION SYSTEM | 431,200 | 64,200 | 324,000 | 43,000 |
| SW028 | MINERAL SPRINGS-COLLECTION SYSTEM | 1,267,240 | 1,123,896 | 3,642 | 139,701 |
| SW029 | CC I&I STUDY & REMEDIATION | 2,186,300 | 373,032 | 140,393 | 1,672,875 |
| SW030 | CC INTERCEPTOR IMPROVEMENTS PH I | 257,500 | - | - | 257,500 |
| SW031 | WASTEWATER PUMP STATION IMPROVEMENT | 1,503,000 | 38,459 | 71,997 | 1,392,544 |
| SW033 | UNIONVILLE COMM CENTER WW SERVICE | 103,000 | - | - | 103,000 |
| SW034 | FAIRVIEW DOWNTOWN WW SERVICE | 206,000 | - | - | 206,000 |
| SW035 | COLLECTION SYSTEM SSES & REHAB | 500,000 | - | - | 500,000 |
| SW036 | PUMPING STATION UPGRADE | 212,000 | 16,500 | 15,500 | 180,000 |
| SW037 | WEST FORK 12ML INTERCEPTOR IMPROVME | 741,600 | - | - | 741,600 |
| WP003 | CRWTP RESERVOIR EXPANSION | 20,687,780 | 4,168,200 | 768,477 | 15,751,102 |
| WP004 | CRWTP PLANT EXPANSION | 4,345,048 | 1,840,605 | 3,464,291 | (959,848) |
| WP005 | YADKIN WATER SUPPLY | 4,369,510 | 1,899,582 | 2,239,955 | 229,974 |
| WP007 | CRWTP (PLANT) EXPANSION | 917,992 | - | - | 917,992 |
| WT043 | HWY 75 BPS REHAB | 1,080,600 | 110,660 | 638,947 | 330,993 |
| WT044 | WEDD ELEVATED STORAGE TANK | 5,774,045 | 1,610,908 | 2,936,433 | 1,226,704 |
| WT053 | DEVELOPMENT OF 880 PRESSURE ZONE | 5,126,200 | 1,014,635 | 3,733,194 | 378,370 |
| WT054 | MARSHVILLE WATER TANK REHAB | 639,000 | 17,400 | 71,600 | 550,000 |
| WT057 | 853 SOUTH ZONE TANK | 412,000 | - | - | 412,000 |
| WT059 | NEW ADDITIONAL MARSHVILLE TANK | 412,000 | - | - | 412,000 |

WATER AND SEWER CAPITAL PROJECT FUND**Fund 64**

| Project Number | Project Name | Revised Budget | Inception to Date Expenditures | Encumbrances | Available Budget |
|--------------------------------|---------------------------------|-----------------------|-----------------------------------|----------------------|----------------------|
| WT060 | IT ADDT TANK 1/WATKINS BPS IMP | 412,000 | - | - | 412,000 |
| WT061 | 853 WEST ZONE TRANSMISSION MAIN | 1,283,000 | 22,972 | 1,257,028 | 3,000 |
| WT063 | STORAGE TANK REHAB | 318,000 | 33,000 | 31,000 | 254,000 |
| TOTAL INCEPTION TO DATE | | \$ 120,783,402 | \$ 37,046,914 | \$ 36,451,967 | \$ 47,284,521 |

UCPS Narrative

The FY 2014-2015 Union County Public Schools (UCPS) Operating and Capital Budget Monthly Reports are compiled from data provided by UCPS's Chief Finance Officer to the County and includes transactions, personnel counts, and membership (student counts) for and through the month ending May 31st, 2015. Transactional data is summarized using categories provided by UCPS utilizing the North Carolina Department of Public Instruction's (NC DPI) uniform chart of accounts (also referred to by NC DPI as the standard chart of accounts).

The All Funds Summary Report provides an overall summary of sources and uses of funds, by category, for seven UCPS funds. This summary report is followed by an All Funds Detail report with sources and uses provided in more detail. These two summary reports are then followed by individual fund reports for seven of UCPS's funds including: the State Public School Fund, Local General Fund (aka General Fund or Local Current Expense Fund), Federal Grants Fund, Capital Outlay Fund, Child Nutrition Fund (aka School Food Service Fund), After School Program Fund (aka Child Care Fund or After School Care Fund), and Other Specific Revenue Fund (aka Other Special Revenue Fund). There is an eighth fund, the Individual Schools Fund, which is not presented in the monthly reports.

The purpose for each of these funds, as provided in the Union County Board of Education's Financial Statements for the year ended June 30, 2014, is as follows:

- Major governmental funds:
 - Fund 2 - General Fund. The General Fund is the general operating fund of the Board [of Education]. The General Fund accounts for all financial resources except those that are accounted for in another fund.
 - Fund 1 - State Public School Fund. The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public school system.
 - Individual Schools Fund. The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fund raising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.
 - Fund 4 - Capital Outlay Fund. The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Capital projects are funded by Union County appropriations, restricted sales tax moneys, proceeds of Union County bonds issued for public school construction, as well as certain State assistance.
 - Fund 8 - Other Special Revenue Fund. The Other Special Revenue Fund is used to account for revenues from reimbursements (including indirect costs), fees for actual costs, tuition, sales tax refunds, gifts and grants restricted as to use, trust funds, federal grants restricted as to use, federal appropriations made directly to local school administrative units, funds received from prekindergarten programs and other special programs.
- Non-major governmental funds:
 - Fund 3 - Federal Grants Fund. The Board [of Education] has established other funds to control and manage money for a particular purpose or to show that it is properly using certain revenues, such as in the Federal Grants Fund.
- Major enterprise funds:
 - Fund 5 - School Food Service Fund. The School Food Service Fund is used to account for the food service program within the school system.
 - Fund 7 - Child Care Fund. The Child Care Fund is used to account for the after school care program within the school system.

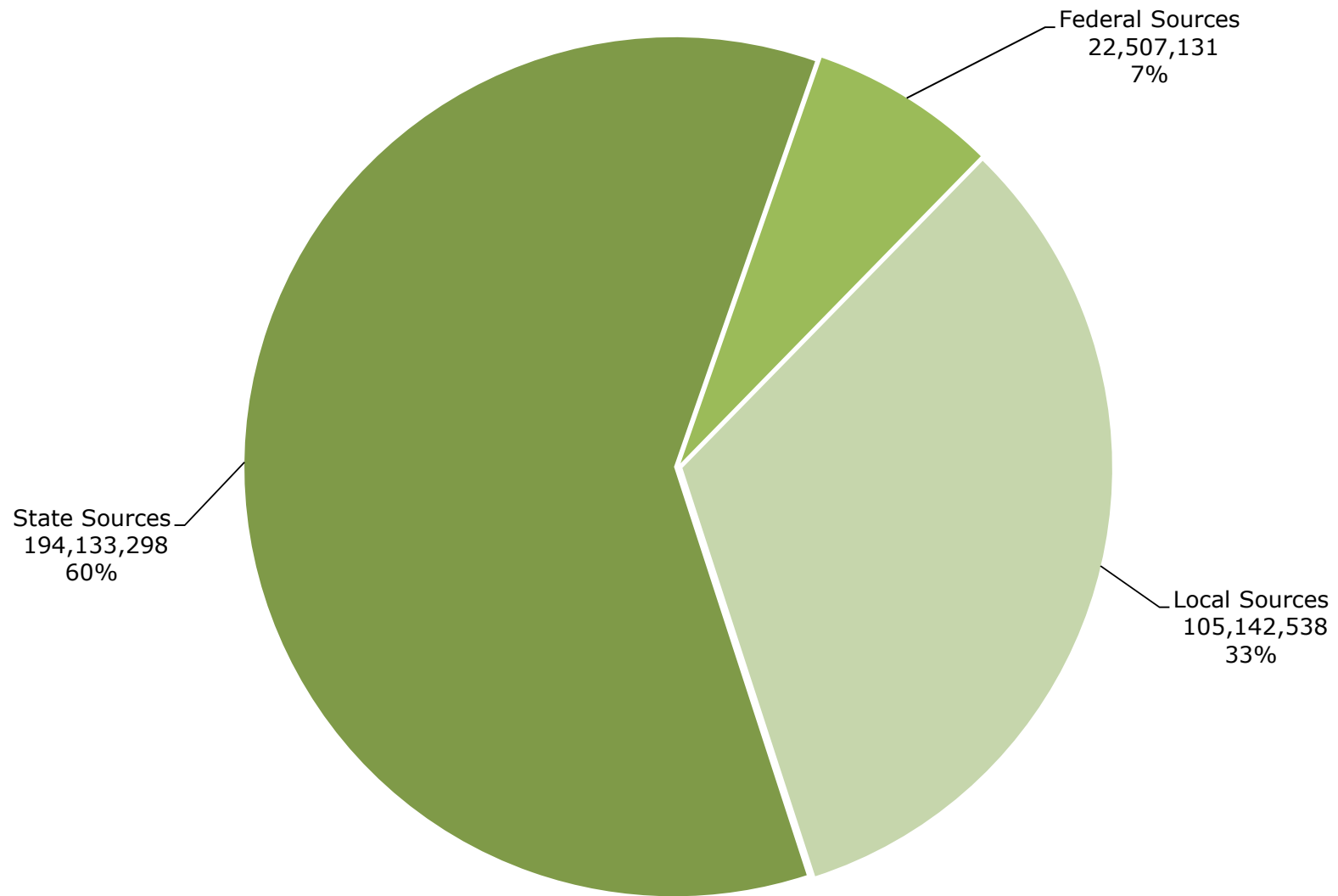
Additional reports are provided for the following:

- Capital Projects Report relaying the status of various on-going capital projects.
- UCPS Personnel Counts summarized by purpose/function and fund, as well as by position type and fund.
- UCPS Membership summary and detail reports, or student count information, for the months of September through March, are also provided. Please note that due to State reporting time lines, membership data is being reported on a one to two month delay.

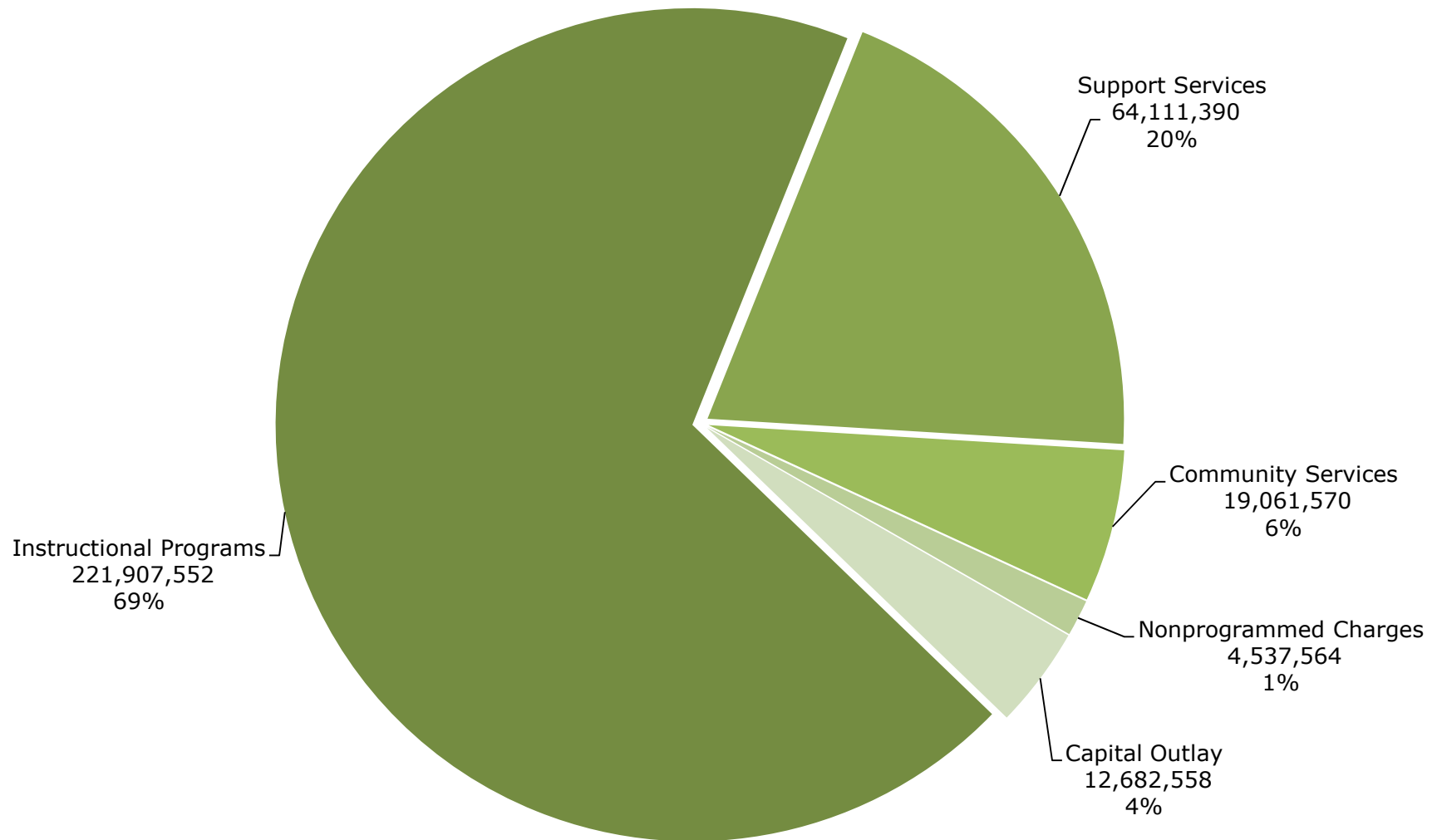
All Funds Summary

| Function Code | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| Sources | | | | | | | | | |
| State Sources | \$ 191,595,718 | 199,321,920 | 202,152,332 | 203,281,881 | 211,329,275 | 216,921,270 | 194,133,298 | 22,787,972 | 10.51% |
| Federal Sources | 39,172,159 | 26,565,456 | 25,555,999 | 26,844,012 | 26,522,375 | 29,873,935 | 22,507,131 | 7,366,804 | 24.66% |
| Local Sources | 102,749,651 | 101,680,181 | 106,480,254 | 201,330,594 | 136,959,107 | 137,788,149 | 105,142,538 | 32,645,611 | 23.69% |
| Fund Balance Appropriated | - | - | - | 8,276,316 | 13,007,058 | 13,057,059 | - | 13,057,059 | 100.00% |
| Total Funding Sources | \$ 333,517,528 | 327,567,557 | 334,188,585 | 439,732,803 | 387,817,815 | 397,640,413 | 321,782,967 | 75,857,446 | 19.08% |
| Uses | | | | | | | | | |
| Instructional Programs | \$ 234,344,304 | 237,425,120 | 230,738,423 | 242,483,969 | 256,193,374 | 260,379,237 | 221,907,552 | 38,471,685 | 14.78% |
| Support Services | 66,905,713 | 68,518,217 | 67,733,685 | 82,023,901 | 69,159,717 | 74,815,242 | 64,111,390 | 10,703,852 | 14.31% |
| Community Services | 19,547,677 | 20,053,587 | 20,550,115 | 88,522,404 | 21,107,354 | 21,133,722 | 19,061,570 | 2,072,152 | 9.80% |
| Nonprogrammed Charges | 5,008,607 | 5,196,490 | 5,513,693 | 7,197,308 | 8,217,099 | 8,171,941 | 4,537,564 | 3,634,377 | 44.47% |
| Capital Outlay | 5,613,421 | 4,716,598 | 3,855,501 | 19,505,221 | 33,140,270 | 33,140,270 | 12,682,558 | 20,457,712 | 61.73% |
| Total Uses | \$ 331,419,722 | 335,910,012 | 328,391,417 | 439,732,803 | 387,817,815 | 397,640,413 | 322,300,634 | 75,339,779 | 18.95% |
| Sources Over/(Under) Uses | \$ 2,097,806 | (8,342,455) | 5,797,168 | - | - | - | (517,667) | | |

UCPS FY 2014-15 Year-To-Date Revenue For the Month Ended May 31, 2015



UCPS FY 2014-15 Year-To-Date Expended for the Month Ended May 31, 2015



All Funds Detail

| Function Code | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-----------------------|--------------------|--------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| Sources | | | | | | | | | |
| State Sources: | | | | | | | | | |
| 3100 State Public School Fund Revenues | \$ 190,285,702 | 195,651,739 | 200,049,996 | 202,353,681 | 209,776,190 | 215,845,804 | 191,790,143 | 24,055,662 | 11.14% |
| 3200 Other State Allocations for Current Operations | 864,398 | 1,478,291 | 1,133,846 | 928,200 | 1,553,085 | 1,075,466 | 1,438,233 | (362,767) | -33.73% |
| 3400 State Allocations Restricted to Capital | 445,618 | 2,191,890 | 968,490 | - | - | - | 904,923 | (904,923) | 0.00% |
| Federal Sources: | | | | | | | | | |
| 3600 Restricted Federal Grants - DPI | 29,266,516 | 15,810,393 | 15,189,121 | 16,918,994 | 16,079,635 | 17,051,332 | 10,204,366 | 6,846,966 | 40.16% |
| 3700 Restricted Federal Grants - Direct to LEA | 997,336 | 1,419,178 | 890,039 | - | 864,702 | 3,244,566 | 3,244,566 | - | 0.00% |
| 3800 Other Restricted Federal Sources | 8,908,307 | 9,335,885 | 9,476,839 | 9,925,018 | 9,578,038 | 9,578,038 | 9,058,200 | 519,838 | 5.43% |
| Local Sources: | | | | | | | | | |
| 4100 Union County Appropriation | 82,443,230 | 85,626,161 | 87,546,174 | 187,592,716 | 120,835,375 | 120,835,375 | 91,456,309 | 29,379,065 | 24.31% |
| 4200 Tuition and Fees | 4,239,511 | 4,323,701 | 4,504,091 | 4,500,000 | 4,433,750 | 4,436,413 | 4,307,568 | 128,846 | 2.90% |
| 4300 Revenues Related to Providing Meals | 7,734,156 | 7,642,267 | 7,564,219 | 7,046,317 | 7,022,317 | 7,012,317 | 6,783,753 | 228,564 | 3.26% |
| 4400 Local Sources Unrestricted | 1,481,320 | 1,377,128 | 3,961,700 | 995,000 | 1,042,536 | 1,177,516 | 1,368,577 | (191,062) | -16.23% |
| 4800 Local Sources Restricted | 6,784,288 | 2,619,333 | 2,857,663 | 1,196,561 | 3,625,129 | 4,326,529 | 1,226,331 | 3,100,198 | 71.66% |
| 4900 Special Revenue Services | 67,146 | 91,591 | 46,407 | - | - | - | - | - | 0.00% |
| Fund Balance: | | | | | | | | | |
| Restricted and Assigned Fund Balance | - | - | - | 8,276,316 | 5,283,534 | 5,283,534 | - | 5,283,534 | 100.00% |
| Fund Balance Appropriated | - | - | - | - | 7,723,524 | 7,773,525 | - | 7,773,525 | 100.00% |
| Total Funding Sources | \$ 333,517,528 | 327,567,557 | 334,188,585 | 439,732,803 | 387,817,815 | 397,640,413 | 321,782,967 | 75,857,446 | 19.08% |

Uses

| | | | | | | | | | |
|--|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------|
| 5000 Instructional Programs | | | | | | | | | |
| 5100 Regular Instructional Services | \$ 157,653,090 | 155,364,428 | 146,702,523 | 156,167,844 | 162,222,632 | 164,582,112 | 141,263,863 | 23,318,249 | 14.17% |
| 5200 Special Populations Services | 30,086,270 | 32,802,655 | 33,580,311 | 32,784,370 | 38,982,705 | 38,393,058 | 32,275,071 | 6,117,987 | 15.94% |
| 5300 Alternative Programs and Services | 9,778,116 | 12,412,201 | 12,115,578 | 14,483,812 | 15,306,939 | 16,220,411 | 12,252,558 | 3,967,853 | 24.46% |
| 5400 School Leadership Services | 14,988,657 | 16,008,765 | 16,063,495 | 16,788,582 | 16,645,302 | 17,490,559 | 15,451,059 | 2,039,501 | 11.66% |
| 5500 Co-Curricular Services | 1,239,839 | 1,221,395 | 1,629,234 | 1,660,897 | 1,413,067 | 1,453,067 | 924,772 | 528,296 | 36.36% |
| 5800 School Based Support Services | 20,598,332 | 19,615,676 | 20,647,282 | 20,598,464 | 21,622,730 | 22,240,030 | 19,740,230 | 2,499,800 | 11.24% |
| Total 5000 Instructional Programs | \$ 234,344,304 | 237,425,120 | 230,738,423 | 242,483,969 | 256,193,374 | 260,379,237 | 221,907,552 | 38,471,685 | 14.78% |

All Funds Detail

| Function Code | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| 6000 Supporting Services | | | | | | | | | |
| 6100 Support and Development Services | \$ 1,585,731 | 1,648,535 | 1,919,858 | 2,213,465 | 1,885,011 | 2,007,031 | 2,004,142 | 2,889 | 0.14% |
| 6200 Special Population Support and Development Services | 409,759 | 470,011 | 429,399 | 461,712 | 477,852 | 587,488 | 444,446 | 143,041 | 24.35% |
| 6300 Alternative Programs and Services Support | 137,067 | 154,570 | 201,617 | 199,661 | 206,796 | 224,735 | 135,227 | 89,508 | 39.83% |
| 6400 Technology Support Services | 5,506,777 | 6,742,018 | 4,753,872 | 5,422,075 | 6,119,102 | 6,983,870 | 4,801,936 | 2,181,934 | 31.24% |
| 6500 Operational Support Services | 48,377,777 | 51,063,466 | 51,520,392 | 65,893,185 | 52,388,047 | 55,692,277 | 49,272,492 | 6,419,785 | 11.53% |
| 6600 Financial and H.R. Support Services | 3,017,429 | 3,038,303 | 3,175,037 | 3,341,450 | 4,036,814 | 5,154,408 | 3,752,148 | 1,402,260 | 27.21% |
| 6700 Accountability Services | 428,016 | 511,267 | 558,537 | 650,757 | 585,141 | 624,501 | 417,533 | 206,968 | 33.14% |
| 6800 System-Wide Pupil Support Services | 5,019,204 | 2,337,851 | 1,695,427 | 317,593 | 454,564 | 454,564 | 375,008 | 79,557 | 17.50% |
| 6900 Policy, Leadership, and Public Relations | 2,423,953 | 2,552,196 | 3,479,546 | 3,524,003 | 3,006,390 | 3,086,369 | 2,908,458 | 177,910 | 5.76% |
| Total 6000 Supporting Services | \$ 66,905,713 | 68,518,217 | 67,733,685 | 82,023,901 | 69,159,717 | 74,815,242 | 64,111,390 | 10,703,852 | 14.31% |
| 7000 Community Services | | | | | | | | | |
| 7100 Community Services | \$ 4,018,920 | 4,169,079 | 4,353,783 | 71,781,279 | 4,342,451 | 4,343,159 | 3,939,523 | 403,636 | 9.29% |
| 7200 Nutrition Services | 15,528,757 | 15,884,508 | 16,196,332 | 16,741,125 | 16,764,903 | 16,790,563 | 15,122,047 | 1,668,516 | 9.94% |
| Total 7000 Community Services | \$ 19,547,677 | 20,053,587 | 20,550,115 | 88,522,404 | 21,107,354 | 21,133,722 | 19,061,570 | 2,072,152 | 9.80% |
| 8000 Non-Programmed Charges | | | | | | | | | |
| 8100 Payments to Charter Schools | \$ 3,032,926 | 3,404,089 | 3,424,100 | 3,957,238 | 3,520,000 | 3,795,531 | 3,347,166 | 448,365 | 12.42% |
| 8100 Other Non-Program Charges - Indirect Cost | 1,899,822 | 1,718,412 | 2,055,100 | 2,222,948 | 2,381,800 | 2,175,268 | 1,157,674 | 1,017,594 | 46.78% |
| 8200 Unbudgeted Federal Grant Funds | - | - | - | 932,656 | 2,273,499 | 2,159,343 | - | 2,159,343 | 100.00% |
| 8600 Educational Foundations | 63,859 | 73,989 | 34,493 | 84,466 | 40,300 | 40,300 | 32,725 | 7,575 | 18.80% |
| 8700 Scholarships | 12,000 | - | - | - | 1,500 | 1,500 | - | 1,500 | 100.00% |
| Total 8000 Non-Programmed Charges | \$ 5,008,607 | 5,196,490 | 5,513,693 | 7,197,308 | 8,217,099 | 8,171,941 | 4,537,564 | 3,634,377 | 44.47% |
| 9000 Capital Outlay Expenditures | | | | | | | | | |
| 9000 Capital Outlay | \$ 5,167,803 | 2,524,708 | 2,887,011 | 19,505,221 | 33,140,270 | 33,140,270 | 12,682,558 | 20,457,712 | 61.73% |
| 9900 Other Capital Outlay | 445,618 | 2,191,890 | 968,490 | - | - | - | - | - | 0.00% |
| Total 9000 Capital Outlay Expenditures | \$ 5,613,421 | 4,716,598 | 3,855,501 | 19,505,221 | 33,140,270 | 33,140,270 | 12,682,558 | 20,457,712 | 61.73% |
| Total Uses | \$ 331,419,722 | 335,910,012 | 328,391,417 | 439,732,803 | 387,817,815 | 397,640,413 | 322,300,634 | 75,339,779 | 18.95% |
| Sources Over/(Under) Uses | \$ 2,097,806 | (8,342,455) | 5,797,168 | - | - | - | (517,667) | | |

State Public School Fund

Fund 1

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-----------------------|--------------------|--------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| Sources | | | | | | | | | |
| State Sources: | | | | | | | | | |
| 3100 State Public School Fund Revenues | \$ 190,285,702 | 195,651,739 | 200,049,996 | 202,353,681 | 209,776,190 | 215,845,804 | 191,790,143 | 24,055,662 | 11.14% |
| 3200 Other State Allocations for Current Operations | 314,666 | 123,985 | 232,463 | - | 625,407 | 137,787 | - | 137,787 | 100.00% |
| 3400 State Allocations Restricted to Capital | - | - | - | - | - | - | - | - | 0.00% |
| Federal Sources: | | | | | | | | | |
| 3600 Restricted Federal Grants - DPI | - | - | - | - | - | - | - | - | 0.00% |
| 3700 Restricted Federal Grants - Direct to LEA | - | - | - | - | - | - | - | - | 0.00% |
| 3800 Other Restricted Federal Sources | - | - | - | - | - | - | - | - | 0.00% |
| Local Sources: | | | | | | | | | |
| 4100 Union County Appropriation | - | - | - | - | - | - | - | - | 0.00% |
| 4200 Tuition and Fees | - | - | - | - | - | - | - | - | 0.00% |
| 4300 Revenues Related to Providing Meals | - | - | - | - | - | - | - | - | 0.00% |
| 4400 Local Sources Unrestricted | - | - | - | - | - | - | - | - | 0.00% |
| 4800 Local Sources Restricted | - | - | - | - | - | - | - | - | 0.00% |
| 4900 Special Revenue Services | - | - | - | - | - | - | - | - | 0.00% |
| Fund Balance: | | | | | | | | | |
| Restricted and Assigned Fund Balance | - | - | - | - | - | - | - | - | 0.00% |
| Fund Balance Appropriated | - | - | - | - | - | - | - | - | 0.00% |
| Total Funding Sources | \$ 190,600,368 | 195,775,724 | 200,282,459 | 202,353,681 | 210,401,597 | 215,983,591 | 191,790,143 | 24,193,449 | 11.20% |

Uses

| | | | | | | | | | |
|--|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------|
| 5000 Instructional Programs | | | | | | | | | |
| 5100 Regular Instructional Services | \$ 129,919,024 | 125,570,156 | 124,053,607 | 128,335,376 | 131,117,407 | 132,227,401 | 116,221,104 | 16,006,297 | 12.11% |
| 5200 Special Populations Services | 18,327,371 | 18,586,409 | 22,612,279 | 20,304,653 | 27,158,301 | 25,593,574 | 22,634,301 | 2,959,273 | 11.56% |
| 5300 Alternative Programs and Services | 3,783,477 | 5,091,928 | 4,571,011 | 5,979,513 | 5,605,697 | 5,800,767 | 4,645,190 | 1,155,578 | 19.92% |
| 5400 School Leadership Services | 7,009,538 | 7,253,888 | 7,378,097 | 7,252,008 | 7,369,204 | 7,997,614 | 7,378,201 | 619,413 | 7.74% |
| 5500 Co-Curricular Services | - | - | - | - | - | - | - | - | 0.00% |
| 5800 School Based Support Services | 8,318,847 | 12,550,991 | 14,137,410 | 13,173,659 | 15,059,324 | 15,066,832 | 13,397,186 | 1,669,646 | 11.08% |
| Total 5000 Instructional Programs | \$ 167,358,257 | 169,053,372 | 172,752,404 | 175,045,209 | 186,309,932 | 186,686,188 | 164,275,981 | 22,410,207 | 12.00% |

State Public School Fund

Fund 1

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| 6000 Supporting Services | | | | | | | | | |
| 6100 Support and Development Services | \$ 557,927 | 375,834 | 448,217 | 422,305 | 312,414 | 367,492 | 385,029 | (17,537) | -4.77% |
| 6200 Special Population Support and Development Services | 64,209 | 49,917 | 2,695 | 51,247 | 152,710 | 110,168 | 87,075 | 23,093 | 20.96% |
| 6300 Alternative Programs and Services Support | 55,150 | 433 | 40 | 2,447 | - | - | - | - | 0.00% |
| 6400 Technology Support Services | 257,912 | 643,841 | 602,351 | 646,017 | - | 916,389 | 833,381 | 83,008 | 9.06% |
| 6500 Operational Support Services | 20,161,972 | 24,758,252 | 25,604,314 | 25,309,558 | 22,634,882 | 26,509,045 | 24,761,211 | 1,747,834 | 6.59% |
| 6600 Financial and H.R. Support Services | 1,109,466 | 13,273 | 32,079 | 25,000 | 124,423 | 407,737 | 629,544 | (221,807) | -54.40% |
| 6700 Accountability Services | 33,768 | 52,355 | 43,017 | 54,348 | 58,568 | 97,928 | 90,312 | 7,616 | 7.78% |
| 6800 System-Wide Pupil Support Services | 31,159 | - | - | - | - | - | - | - | 0.00% |
| 6900 Policy, Leadership, and Public Relations | 885,821 | 721,317 | 725,377 | 730,050 | 735,232 | 815,210 | 695,517 | 119,693 | 14.68% |
| Total 6000 Supporting Services | \$ 23,157,384 | 26,615,222 | 27,458,090 | 27,240,972 | 24,018,230 | 29,223,969 | 27,482,068 | 1,741,901 | 5.96% |
| 7000 Community Services | | | | | | | | | |
| 7100 Community Services | \$ - | - | - | - | - | - | - | - | 0.00% |
| 7200 Nutrition Services | 84,727 | 107,130 | 71,965 | 67,500 | 73,435 | 73,435 | 39,255 | 34,180 | 46.54% |
| Total 7000 Community Services | \$ 84,727 | 107,130 | 71,965 | 67,500 | 73,435 | 73,435 | 39,255 | 34,180 | 46.54% |
| 8000 Non-Programmed Charges | | | | | | | | | |
| 8100 Payments to Charter Schools | \$ - | - | - | - | - | - | - | - | 0.00% |
| 8100 Other Non-Program Charges - Indirect Cost | - | - | - | - | - | - | (7,102) | 7,102 | 0.00% |
| 8200 Unbudgeted Federal Grant Funds | - | - | - | - | - | - | - | - | 0.00% |
| 8600 Educational Foundations | - | - | - | - | - | - | - | - | 0.00% |
| 8700 Scholarships | - | - | - | - | - | - | - | - | 0.00% |
| Total 8000 Non-Programmed Charges | \$ - | - | - | - | - | - | (7,102) | 7,102 | 0.00% |
| 9000 Capital Outlay Expenditures | | | | | | | | | |
| 9000 Capital Outlay | \$ - | - | - | - | - | - | - | - | 0.00% |
| 9900 Other Capital Outlay | - | - | - | - | - | - | - | - | 0.00% |
| Total 9000 Capital Outlay Expenditures | \$ - | - | - | - | - | - | - | - | 0.00% |
| Total Uses | \$ 190,600,368 | 195,775,724 | 200,282,459 | 202,353,681 | 210,401,597 | 215,983,591 | 191,790,203 | 24,193,389 | 11.20% |
| Sources Over/(Under) Uses | \$ - | - | - | - | - | - | (60) | | |

Local General Fund

Fund 2

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| Sources | | | | | | | | | |
| State Sources: | | | | | | | | | |
| 3100 State Public School Fund Revenues | \$ - | - | - | - | - | - | - | - | 0.00% |
| 3200 Other State Allocations for Current Operations | - | - | - | - | - | - | - | - | 0.00% |
| 3400 State Allocations Restricted to Capital | - | - | - | - | - | - | - | - | 0.00% |
| Federal Sources: | | | | | | | | | 0.00% |
| 3600 Restricted Federal Grants - DPI | - | - | - | - | - | - | - | - | 0.00% |
| 3700 Restricted Federal Grants - Direct to LEA | - | - | - | - | - | - | - | - | 0.00% |
| 3800 Other Restricted Federal Sources | - | - | - | - | - | - | - | - | 0.00% |
| Local Sources: | | | | | | | | | 0.00% |
| 4100 Union County Appropriation | 79,304,155 | 81,504,155 | 83,021,859 | 89,876,401 | 87,097,884 | 87,097,884 | 79,839,727 | 7,258,157 | 8.33% |
| 4200 Tuition and Fees | - | - | - | - | - | - | - | - | 0.00% |
| 4300 Revenues Related to Providing Meals | - | - | - | - | - | - | - | - | 0.00% |
| 4400 Local Sources Unrestricted | 916,332 | 749,040 | 814,828 | 750,000 | 760,000 | 760,000 | 816,289 | (56,289) | -7.41% |
| 4800 Local Sources Restricted | - | - | - | - | - | - | - | - | 0.00% |
| 4900 Special Revenue Services | - | - | - | - | - | - | - | - | 0.00% |
| Fund Balance: | | | | | | | | | 0.00% |
| Restricted and Assigned Fund Balance | - | - | - | 3,180,000 | 3,894,050 | 3,894,050 | - | 3,894,050 | 100.00% |
| Fund Balance Appropriated | - | - | - | - | 1,900,000 | 1,900,000 | - | 1,900,000 | 100.00% |
| Total Funding Sources | \$ 80,220,487 | 82,253,195 | 83,836,687 | 93,806,401 | 93,651,934 | 93,651,934 | 80,656,016 | 12,995,918 | 13.88% |

Uses

| | | | | | | | | | |
|--|---------------|------------|------------|------------|------------|------------|------------|-----------|--------|
| 5000 Instructional Programs | | | | | | | | | |
| 5100 Regular Instructional Services | \$ 24,002,178 | 24,019,139 | 19,202,198 | 26,031,357 | 27,592,587 | 27,267,738 | 22,107,769 | 5,159,969 | 18.92% |
| 5200 Special Populations Services | 5,219,250 | 4,811,939 | 1,637,501 | 1,899,248 | 1,991,398 | 1,991,398 | 1,718,778 | 272,620 | 13.69% |
| 5300 Alternative Programs and Services | 1,084,467 | 1,541,869 | 1,679,971 | 1,327,808 | 1,678,818 | 1,678,818 | 1,385,655 | 293,163 | 17.46% |
| 5400 School Leadership Services | 3,821,924 | 8,506,158 | 8,389,783 | 9,460,586 | 9,173,915 | 9,173,915 | 7,744,069 | 1,429,846 | 15.59% |
| 5500 Co-Curricular Services | 1,207,868 | 1,184,648 | 1,608,670 | 1,341,463 | 1,387,482 | 1,427,482 | 924,772 | 502,711 | 35.22% |
| 5800 School Based Support Services | 6,381,057 | 6,073,700 | 5,566,763 | 6,173,717 | 5,972,925 | 5,982,243 | 5,503,273 | 478,970 | 8.01% |
| Total 5000 Instructional Programs | \$ 41,716,744 | 46,137,453 | 38,084,886 | 46,234,179 | 47,797,125 | 47,521,594 | 39,384,315 | 8,137,279 | 17.12% |

Local General Fund

Fund 2

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| 6000 Supporting Services | | | | | | | | | |
| 6100 Support and Development Services | \$ 661,437 | 1,213,957 | 1,293,812 | 1,613,660 | 1,550,866 | 1,601,780 | 1,526,550 | 75,230 | 4.70% |
| 6200 Special Population Support and Development Services | 147,431 | 286,677 | 287,942 | 265,479 | 324,992 | 324,992 | 230,290 | 94,702 | 29.14% |
| 6300 Alternative Programs and Services Support | 51,821 | 154,137 | 157,520 | 197,214 | 206,796 | 206,796 | 121,488 | 85,307 | 41.25% |
| 6400 Technology Support Services | 4,799,923 | 3,421,438 | 3,845,819 | 4,776,058 | 5,151,672 | 5,100,050 | 3,586,412 | 1,513,639 | 29.68% |
| 6500 Operational Support Services | 25,073,296 | 26,228,163 | 25,855,701 | 29,728,074 | 28,332,000 | 27,616,413 | 22,997,266 | 4,619,147 | 16.73% |
| 6600 Financial and H.R. Support Services | 1,155,357 | 2,950,190 | 3,075,470 | 3,316,450 | 3,549,207 | 4,264,794 | 3,045,054 | 1,219,740 | 28.60% |
| 6700 Accountability Services | 279,142 | 332,360 | 434,876 | 515,709 | 526,573 | 526,573 | 327,221 | 199,352 | 37.86% |
| 6800 System-Wide Pupil Support Services | 343,861 | 411,853 | 412,202 | 317,593 | 454,564 | 454,564 | 375,008 | 79,557 | 17.50% |
| 6900 Policy, Leadership, and Public Relations | 1,108,060 | 1,830,879 | 2,741,338 | 2,793,953 | 2,142,306 | 2,142,306 | 2,077,650 | 64,657 | 3.02% |
| Total 6000 Supporting Services | \$ 33,620,328 | 36,829,654 | 38,104,680 | 43,524,190 | 42,238,976 | 42,238,268 | 34,286,938 | 7,951,331 | 18.82% |
| 7000 Community Services | | | | | | | | | |
| 7100 Community Services | \$ 143,972 | 13,481 | 11,375 | 12,805 | - | 708 | 664 | 44 | 6.27% |
| 7200 Nutrition Services | 520,476 | 132,582 | 87,285 | 77,989 | 95,832 | 95,832 | 5,973 | 89,860 | 93.77% |
| Total 7000 Community Services | \$ 664,448 | 146,063 | 98,660 | 90,794 | 95,832 | 96,540 | 6,636 | 89,904 | 93.13% |
| 8000 Non-Programmed Charges | | | | | | | | | |
| 8100 Payments to Charter Schools | \$ 3,032,926 | 3,404,089 | 3,424,100 | 3,957,238 | 3,520,000 | 3,795,531 | 3,347,166 | 448,365 | 11.81% |
| 8100 Other Non-Program Charges - Indirect Cost | - | - | - | - | - | - | - | - | 0.00% |
| 8200 Unbudgeted Federal Grant Funds | - | - | - | - | - | - | - | - | 0.00% |
| 8600 Educational Foundations | - | - | - | - | - | - | - | - | 0.00% |
| 8700 Scholarships | - | - | - | - | - | - | - | - | 0.00% |
| Total 8000 Non-Programmed Charges | \$ 3,032,926 | 3,404,089 | 3,424,100 | 3,957,238 | 3,520,000 | 3,795,531 | 3,347,166 | 448,365 | 11.81% |
| 9000 Capital Outlay Expenditures | | | | | | | | | |
| 9000 Capital Outlay | \$ 2,348,026 | - | - | - | - | - | - | - | 0.00% |
| 9900 Other Capital Outlay | - | - | - | - | - | - | - | - | 0.00% |
| Total 9000 Capital Outlay Expenditures | \$ 2,348,026 | - | - | - | - | - | - | - | - |
| Total Uses | \$ 81,382,472 | 86,517,259 | 79,712,326 | 93,806,401 | 93,651,934 | 93,651,934 | 77,025,056 | 16,626,878 | 17.75% |
| Sources Over/(Under) Uses | \$ (1,161,985) | (4,264,064) | 4,124,361 | - | - | - | 3,630,960 | | |

Federal Grants Fund

Fund 3

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| Sources | | | | | | | | | |
| State Sources: | | | | | | | | | |
| 3100 State Public School Fund Revenues | \$ - | - | - | - | - | - | - | - | 0.00% |
| 3200 Other State Allocations for Current Operations | - | - | - | - | - | - | - | - | 0.00% |
| 3400 State Allocations Restricted to Capital | - | - | - | - | - | - | - | - | 0.00% |
| Federal Sources: | | | | | | | | | |
| 3600 Restricted Federal Grants - DPI | 29,266,516 | 15,810,393 | 15,189,121 | 16,918,994 | 16,079,635 | 17,051,332 | 10,204,366 | 6,846,966 | 40.16% |
| 3700 Restricted Federal Grants - Direct to LEA | - | - | - | - | - | - | - | - | 0.00% |
| 3800 Other Restricted Federal Sources | - | - | - | - | - | - | - | - | 0.00% |
| Local Sources: | | | | | | | | | |
| 4100 Union County Appropriation | - | - | - | - | - | - | - | - | 0.00% |
| 4200 Tuition and Fees | - | - | - | - | - | - | - | - | 0.00% |
| 4300 Revenues Related to Providing Meals | - | - | - | - | - | - | - | - | 0.00% |
| 4400 Local Sources Unrestricted | - | - | - | - | - | - | - | - | 0.00% |
| 4800 Local Sources Restricted | - | - | - | - | - | - | - | - | 0.00% |
| 4900 Special Revenue Services | - | - | - | - | - | - | - | - | 0.00% |
| Fund Balance: | | | | | | | | | |
| Restricted and Assigned Fund Balance | - | - | - | - | - | - | - | - | 0.00% |
| Fund Balance Appropriated | - | - | - | - | - | - | - | - | 0.00% |
| Total Funding Sources | \$ 29,266,516 | 15,810,393 | 15,189,121 | 16,918,994 | 16,079,635 | 17,051,332 | 10,204,366 | 6,846,966 | 40.16% |

Uses

| | | | | | | | | | |
|--|---------------|------------|------------|------------|------------|------------|-----------|-----------|--------|
| 5000 Instructional Programs | | | | | | | | | |
| 5100 Regular Instructional Services | \$ 3,127,757 | 913,787 | 1,498,976 | 1,518,092 | 951,328 | 1,921,671 | 947,136 | 974,535 | 50.71% |
| 5200 Special Populations Services | 6,217,275 | 8,483,644 | 7,339,534 | 7,379,976 | 6,052,084 | 4,913,300 | 3,045,005 | 1,868,295 | 38.03% |
| 5300 Alternative Programs and Services | 4,733,281 | 5,054,458 | 4,946,300 | 5,339,000 | 6,141,301 | 6,804,868 | 5,500,761 | 1,304,106 | 19.16% |
| 5400 School Leadership Services | 4,117,138 | 45,760 | 3,700 | - | - | - | - | - | 0.00% |
| 5500 Co-Curricular Services | - | - | - | - | - | - | - | - | 0.00% |
| 5800 School Based Support Services | 5,638,005 | 650,087 | 523,330 | 900,000 | 265,837 | 778,468 | 446,688 | 331,780 | 42.62% |
| Total 5000 Instructional Programs | \$ 23,833,456 | 15,147,736 | 14,311,840 | 15,137,068 | 13,410,550 | 14,418,306 | 9,939,590 | 4,478,716 | 31.06% |

Federal Grants Fund

Fund 3

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| 6000 Supporting Services | | | | | | | | | |
| 6100 Support and Development Services | \$ 351,601 | 49,310 | 166,915 | 175,000 | - | 3,529 | 86,977 | (83,448) | ##### |
| 6200 Special Population Support and Development Services | 198,119 | 133,417 | 138,737 | 144,986 | 150 | 152,327 | 127,081 | 25,246 | 16.57% |
| 6300 Alternative Programs and Services Support | 30,096 | - | 44,057 | - | - | 17,940 | 13,739 | 4,200 | 23.41% |
| 6400 Technology Support Services | 448,942 | - | - | - | - | - | - | - | 0.00% |
| 6500 Operational Support Services | 3,109,692 | 75,841 | 57,604 | - | - | 85,323 | 65,097 | 20,226 | 23.71% |
| 6600 Financial and H.R. Support Services | 568,218 | - | - | - | - | - | - | - | 0.00% |
| 6700 Accountability Services | 115,106 | 126,552 | 80,644 | 80,700 | - | - | - | - | 0.00% |
| 6800 System-Wide Pupil Support Services | 10,526 | - | - | - | - | - | - | - | 0.00% |
| 6900 Policy, Leadership, and Public Relations | 391,569 | - | - | - | - | - | - | - | 0.00% |
| Total 6000 Supporting Services | \$ 5,223,869 | 385,120 | 487,957 | 400,686 | 150 | 259,119 | 292,895 | (33,776) | -13.03% |
| 7000 Community Services | | | | | | | | | |
| 7100 Community Services | \$ - | - | - | - | - | - | - | - | 0.00% |
| 7200 Nutrition Services | 32,418 | 2,993 | - | - | - | 25,660 | - | 25,660 | 100.00% |
| Total 7000 Community Services | \$ 32,418 | 2,993 | - | - | - | 25,660 | - | 25,660 | 100.00% |
| 8000 Non-Programmed Charges | | | | | | | | | |
| 8100 Payments to Charter Schools | \$ - | - | - | - | - | - | - | - | 0.00% |
| 8100 Other Non-Program Charges - Indirect Cost | 176,773 | 274,544 | 389,324 | 448,584 | 395,436 | 188,904 | (28,119) | 217,023 | 114.89% |
| 8200 Unbudgeted Federal Grant Funds | - | - | - | 932,656 | 2,273,499 | 2,159,343 | - | 2,159,343 | 100.00% |
| 8600 Educational Foundations | - | - | - | - | - | - | - | - | 0.00% |
| 8700 Scholarships | - | - | - | - | - | - | - | - | 0.00% |
| Total 8000 Non-Programmed Charges | \$ 176,773 | 274,544 | 389,324 | 1,381,240 | 2,668,935 | 2,348,247 | (28,119) | 2,376,365 | 101.20% |
| 9000 Capital Outlay Expenditures | | | | | | | | | |
| 9000 Capital Outlay | - | - | - | - | - | - | - | - | 0.00% |
| 9900 Other Capital Outlay | - | - | - | - | - | - | - | - | 0.00% |
| Total 9000 Capital Outlay Expenditures | \$ - | - | - | - | - | - | - | - | 0.00% |
| Total Uses | \$ 29,266,516 | 15,810,393 | 15,189,121 | 16,918,994 | 16,079,635 | 17,051,332 | 10,204,366 | 6,846,966 | 40.16% |
| Sources Over/(Under) Uses | \$ - | - | - | - | - | - | - | - | |

Capital Outlay Fund

Fund 4

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|---------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| Sources | | | | | | | | | |
| State Sources: | | | | | | | | | |
| 3100 State Public School Fund Revenues | \$ - | - | - | - | - | - | - | - | 0.00% |
| 3200 Other State Allocations for Current Operations | - | - | - | - | - | - | 46,885 | (46,885) | 0.00% |
| 3400 State Allocations Restricted to Capital | 445,618 | 2,191,890 | 968,490 | - | - | - | 904,923 | (904,923) | 0.00% |
| Federal Sources: | | | | | | | | | |
| 3600 Restricted Federal Grants - DPI | - | - | - | - | - | - | - | - | 0.00% |
| 3700 Restricted Federal Grants - Direct to LEA | - | - | - | - | - | - | - | - | 0.00% |
| 3800 Other Restricted Federal Sources | - | - | - | - | - | - | - | - | 0.00% |
| Local Sources: | | | | | | | | | |
| 4100 Union County Appropriation | 3,139,075 | 4,122,006 | 4,524,315 | 97,716,315 | 33,737,491 | 33,737,491 | 11,616,582 | 22,120,908 | 65.57% |
| 4200 Tuition and Fees | - | - | - | - | - | - | - | - | 0.00% |
| 4300 Revenues Related to Providing Meals | - | - | - | - | - | - | - | - | 0.00% |
| 4400 Local Sources Unrestricted | - | - | 3,100 | - | - | - | 2,754 | (2,754) | 0.00% |
| 4800 Local Sources Restricted | 4,057,171 | 172,582 | 33,552 | - | 904,924 | 904,924 | 199,963 | 704,961 | 77.90% |
| 4900 Special Revenue Services | - | - | - | - | - | - | - | - | 0.00% |
| Fund Balance: | | | | | | | | | |
| Restricted and Assigned Fund Balance | - | - | - | 612,151 | - | - | - | - | 0.00% |
| Fund Balance Appropriated | - | - | - | - | 1,013,198 | 1,063,198 | - | 1,063,198 | 100.00% |
| Total Funding Sources | \$ 7,641,864 | 6,486,478 | 5,529,457 | 98,328,466 | 35,655,613 | 35,705,613 | 12,771,108 | 22,934,505 | 64.23% |

Uses

| | | | | | | | | | |
|--|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| 5000 Instructional Programs | | | | | | | | | |
| 5100 Regular Instructional Services | \$ 91,323 | 658,713 | 271,475 | 283,019 | 133,545 | 133,545 | 138,321 | (4,777) | -3.58% |
| 5200 Special Populations Services | - | - | - | - | - | - | - | - | 0.00% |
| 5300 Alternative Programs and Services | - | - | - | - | - | - | - | - | 0.00% |
| 5400 School Leadership Services | - | - | - | - | - | - | - | - | 0.00% |
| 5500 Co-Curricular Services | - | - | - | - | - | - | - | - | 0.00% |
| 5800 School Based Support Services | - | - | - | - | - | - | - | - | 0.00% |
| Total 5000 Instructional Programs | \$ 91,323 | 658,713 | 271,475 | 283,019 | 133,545 | 133,545 | 138,321 | (4,777) | -3.58% |

Capital Outlay Fund

Fund 4

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| 6000 Supporting Services | | | | | | | | | |
| 6100 Support and Development Services | \$ - | - | - | - | - | - | - | - | 0.00% |
| 6200 Special Population Support and Development Services | - | - | - | - | - | - | - | - | 0.00% |
| 6300 Alternative Programs and Services Support | - | - | - | - | - | - | - | - | 0.00% |
| 6400 Technology Support Services | - | - | - | - | 967,430 | 967,430 | 382,143 | 585,287 | 60.50% |
| 6500 Operational Support Services | - | - | - | 10,855,053 | 1,414,368 | 1,464,368 | 1,422,914 | 41,454 | 2.83% |
| 6600 Financial and H.R. Support Services | - | - | - | - | - | - | - | - | 0.00% |
| 6700 Accountability Services | - | - | - | - | - | - | - | - | 0.00% |
| 6800 System-Wide Pupil Support Services | 4,540,466 | 1,925,998 | 1,283,225 | - | - | - | - | - | 0.00% |
| 6900 Policy, Leadership, and Public Relations | - | - | - | - | - | - | - | - | 0.00% |
| Total 6000 Supporting Services | \$ 4,540,466 | 1,925,998 | 1,283,225 | 10,855,053 | 2,381,798 | 2,431,798 | 1,805,058 | 626,741 | 25.77% |
| 7000 Community Services | | | | | | | | | |
| 7100 Community Services | \$ - | - | - | 67,685,173 | - | - | - | - | 0.00% |
| 7200 Nutrition Services | - | - | 25,750 | - | - | - | - | - | 0.00% |
| Total 7000 Community Services | \$ - | - | 25,750 | 67,685,173 | - | - | - | - | 0.00% |
| 8000 Non-Programmed Charges | | | | | | | | | |
| 8100 Payments to Charter Schools | \$ - | - | - | - | - | - | - | - | 0.00% |
| 8100 Other Non-Program Charges - Indirect Cost | - | - | - | - | - | - | - | - | 0.00% |
| 8200 Unbudgeted Federal Grant Funds | - | - | - | - | - | - | - | - | 0.00% |
| 8600 Educational Foundations | - | - | - | - | - | - | - | - | 0.00% |
| 8700 Scholarships | - | - | - | - | - | - | - | - | 0.00% |
| Total 8000 Non-Programmed Charges | \$ - | - | - | - | - | - | - | - | 0.00% |
| 9000 Capital Outlay Expenditures | | | | | | | | | |
| 9000 Capital Outlay | \$ 2,431,773 | 2,055,670 | 2,686,245 | 19,505,221 | 33,140,270 | 33,140,270 | 12,682,558 | 20,457,712 | 61.73% |
| 9900 Other Capital Outlay | 445,618 | 2,191,890 | 968,490 | - | - | - | - | - | 0.00% |
| Total 9000 Capital Outlay Expenditures | \$ 2,877,391 | 4,247,560 | 3,654,735 | 19,505,221 | 33,140,270 | 33,140,270 | 12,682,558 | 20,457,712 | 61.73% |
| Total Uses | \$ 7,509,180 | 6,832,271 | 5,235,185 | 98,328,466 | 35,655,613 | 35,705,613 | 14,625,937 | 21,079,676 | 59.04% |
| Sources Over/(Under) Uses | \$ 132,684 | (345,793) | 294,272 | - | - | - | (1,854,829) | | |

Child Nutrition Fund

Fund 5

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| Sources | | | | | | | | | |
| State Sources: | | | | | | | | | |
| 3100 State Public School Fund Revenues | \$ - | - | - | - | - | - | - | - | 0.00% |
| 3200 Other State Allocations for Current Operations | 11,103 | 9,000 | 788 | - | - | 10,000 | 17,770 | (7,770) | -77.70% |
| 3400 State Allocations Restricted to Capital | | | | - | - | - | - | - | 0.00% |
| Federal Sources: | | | | | | | | | |
| 3600 Restricted Federal Grants - DPI | - | - | - | - | - | - | - | - | 0.00% |
| 3700 Restricted Federal Grants - Direct to LEA | - | - | - | - | - | - | - | - | 0.00% |
| 3800 Other Restricted Federal Sources | 8,606,659 | 9,032,527 | 9,168,319 | 9,269,518 | 9,269,518 | 9,269,518 | 8,814,243 | 455,276 | 4.91% |
| Local Sources: | | | | | | | | | |
| 4100 Union County Appropriation | - | - | - | - | - | - | - | - | 0.00% |
| 4200 Tuition and Fees | - | - | - | - | - | - | - | - | 0.00% |
| 4300 Revenues Related to Providing Meals | 7,734,156 | 7,642,267 | 7,564,219 | 7,046,317 | 7,022,317 | 7,012,317 | 6,783,753 | 228,564 | 3.26% |
| 4400 Local Sources Unrestricted | 27,973 | 27,175 | 24,866 | - | 23,000 | 23,000 | 23,187 | (187) | -0.81% |
| 4800 Local Sources Restricted | 40,490 | 225,459 | 125,425 | - | 1,000 | 1,000 | 13,232 | (12,232) | #### |
| 4900 Special Revenue Services | 67,146 | 91,591 | 46,407 | - | - | - | - | - | 0.00% |
| Fund Balance: | | | | | | | | | |
| Restricted and Assigned Fund Balance | - | - | - | 1,484,165 | - | - | - | - | 0.00% |
| Fund Balance Appropriated | - | - | - | - | 1,484,165 | 1,484,165 | - | 1,484,165 | 100.00% |
| Total Funding Sources | \$ 16,487,527 | 17,028,019 | 16,930,024 | 17,800,000 | 17,800,000 | 17,800,000 | 15,652,185 | 2,147,815 | 12.07% |

Uses

| | | | | | | | | | |
|--|------|---|---|---|---|---|---|---|-------|
| 5000 Instructional Programs | | | | | | | | | |
| 5100 Regular Instructional Services | \$ - | - | - | - | - | - | - | - | 0.00% |
| 5200 Special Populations Services | - | - | - | - | - | - | - | - | 0.00% |
| 5300 Alternative Programs and Services | - | - | - | - | - | - | - | - | 0.00% |
| 5400 School Leadership Services | - | - | - | - | - | - | - | - | 0.00% |
| 5500 Co-Curricular Services | - | - | - | - | - | - | - | - | 0.00% |
| 5800 School Based Support Services | - | - | - | - | - | - | - | - | 0.00% |
| Total 5000 Instructional Programs | \$ - | - | - | - | - | - | - | - | 0.00% |

Child Nutrition Fund

Fund 5

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|--|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| 6000 Supporting Services | | | | | | | | | |
| 6100 Support and Development Services | \$ - | - | - | - | - | - | - | - | 0.00% |
| 6200 Special Population Support and Development Services | - | - | - | - | - | - | - | - | 0.00% |
| 6300 Alternative Programs and Services Support | - | - | - | - | - | - | - | - | 0.00% |
| 6400 Technology Support Services | - | - | - | - | - | - | - | - | 0.00% |
| 6500 Operational Support Services | - | - | - | - | - | - | - | - | 0.00% |
| 6600 Financial and H.R. Support Services | - | - | - | - | - | - | - | - | 0.00% |
| 6700 Accountability Services | - | - | - | - | - | - | - | - | 0.00% |
| 6800 System-Wide Pupil Support Services | - | - | - | - | - | - | - | - | 0.00% |
| 6900 Policy, Leadership, and Public Relations | - | - | - | - | - | - | - | - | 0.00% |
| Total 6000 Supporting Services | \$ - | - | - | - | - | - | - | - | 0.00% |
| 7000 Community Services | | | | | | | | | |
| 7100 Community Services | \$ - | - | - | - | - | - | - | - | 0.00% |
| 7200 Nutrition Services | 14,891,136 | 15,641,803 | 16,011,332 | 16,595,636 | 16,595,636 | 16,595,636 | 15,076,820 | 1,518,816 | 9.15% |
| Total 7000 Community Services | \$ 14,891,136 | 15,641,803 | 16,011,332 | 16,595,636 | 16,595,636 | 16,595,636 | 15,076,820 | 1,518,816 | 9.15% |
| 8000 Non-Programmed Charges | | | | | | | | | |
| 8100 Payments to Charter Schools | \$ - | - | - | - | - | - | - | - | 0.00% |
| 8100 Other Non-Program Charges - Indirect Cost | 1,012,983 | 1,114,176 | 1,169,174 | 1,204,364 | 1,204,364 | 1,204,364 | 990,495 | 213,869 | 17.76% |
| 8200 Unbudgeted Federal Grant Funds | - | - | - | - | - | - | - | - | 0.00% |
| 8600 Educational Foundations | - | - | - | - | - | - | - | - | 0.00% |
| 8700 Scholarships | - | - | - | - | - | - | - | - | 0.00% |
| Total 8000 Non-Programmed Charges | \$ 1,012,983 | 1,114,176 | 1,169,174 | 1,204,364 | 1,204,364 | 1,204,364 | 990,495 | 213,869 | 17.76% |
| 9000 Capital Outlay Expenditures | | | | | | | | | |
| 9000 Capital Outlay | \$ 388,004 | 469,038 | 200,766 | - | - | - | - | - | 0.00% |
| 9900 Other Capital Outlay | - | - | - | - | - | - | - | - | 0.00% |
| Total 9000 Capital Outlay Expenditures | \$ 388,004 | 469,038 | 200,766 | - | - | - | - | - | 0.00% |
| Total Uses | \$ 16,292,123 | 17,225,017 | 17,381,272 | 17,800,000 | 17,800,000 | 17,800,000 | 16,067,315 | 1,732,685 | 9.73% |
| Sources Over/(Under) Uses | \$ 195,404 | (196,998) | (451,248) | - | - | - | (415,130) | | |

After School Program Fund

Fund 7

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|---------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| Sources | | | | | | | | | |
| State Sources: | | | | | | | | | |
| 3100 State Public School Fund Revenues | \$ - | - | - | - | - | - | - | - | 0.00% |
| 3200 Other State Allocations for Current Operations | 2,433 | 2,622 | 10 | - | - | - | 2,525 | (2,525) | 0.00% |
| 3400 State Allocations Restricted to Capital | - | - | - | - | - | - | - | - | 0.00% |
| Federal Sources: | | | | | | | | | |
| 3600 Restricted Federal Grants - DPI | - | - | - | - | - | - | - | - | 0.00% |
| 3700 Restricted Federal Grants - Direct to LEA | - | - | - | - | - | - | - | - | 0.00% |
| 3800 Other Restricted Federal Sources | - | - | - | - | - | - | - | - | 0.00% |
| Local Sources: | | | | | | | | | |
| 4100 Union County Appropriation | - | - | - | - | - | - | - | - | 0.00% |
| 4200 Tuition and Fees | 4,206,935 | 4,274,849 | 4,445,298 | 4,500,000 | 4,388,750 | 4,388,750 | 4,271,057 | 117,693 | 2.68% |
| 4300 Revenues Related to Providing Meals | - | - | - | - | - | - | - | - | 0.00% |
| 4400 Local Sources Unrestricted | 18,106 | 11,403 | 13,317 | - | - | - | 10,524 | (10,524) | 0.00% |
| 4800 Local Sources Restricted | - | - | - | - | - | - | - | - | 0.00% |
| 4900 Special Revenue Services | - | - | - | - | - | - | - | - | 0.00% |
| Fund Balance: | | | | | | | | | |
| Restricted and Assigned Fund Balance | - | - | - | - | - | - | - | - | 0.00% |
| Fund Balance Appropriated | - | - | - | - | 446,600 | 446,600 | - | 446,600 | 100.00% |
| Total Funding Sources | \$ 4,227,474 | 4,288,874 | 4,458,625 | 4,500,000 | 4,835,350 | 4,835,350 | 4,284,106 | 551,244 | 11.40% |

Uses

| | | | | | | | | | |
|--|-------------|----------|----------|----------|----------|----------|----------|----------|--------------|
| 5000 Instructional Programs | | | | | | | | | |
| 5100 Regular Instructional Services | \$ - | - | - | - | - | - | - | - | 0.00% |
| 5200 Special Populations Services | - | - | - | - | - | - | - | - | 0.00% |
| 5300 Alternative Programs and Services | - | - | - | - | - | - | - | - | 0.00% |
| 5400 School Leadership Services | - | - | - | - | - | - | - | - | 0.00% |
| 5500 Co-Curricular Services | - | - | - | - | - | - | - | - | 0.00% |
| 5800 School Based Support Services | - | - | - | - | - | - | - | - | 0.00% |
| Total 5000 Instructional Programs | \$ - | - | - | - | - | - | - | - | 0.00% |

After School Program Fund

Fund 7

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| 6000 Supporting Services | | | | | | | | | |
| 6100 Support and Development Services | \$ - | - | - | - | - | - | - | - | 0.00% |
| 6200 Special Population Support and Development Services | - | - | - | - | - | - | - | - | 0.00% |
| 6300 Alternative Programs and Services Support | - | - | - | - | - | - | - | - | 0.00% |
| 6400 Technology Support Services | - | - | - | - | - | - | - | - | 0.00% |
| 6500 Operational Support Services | - | - | - | - | - | - | - | - | 0.00% |
| 6600 Financial and H.R. Support Services | - | - | - | - | - | - | - | - | 0.00% |
| 6700 Accountability Services | - | - | - | - | - | - | - | - | 0.00% |
| 6800 System-Wide Pupil Support Services | - | - | - | - | - | - | - | - | 0.00% |
| 6900 Policy, Leadership, and Public Relations | - | - | - | - | - | - | - | - | 0.00% |
| Total 6000 Supporting Services | \$ - | - | - | - | - | - | - | - | 0.00% |
| 7000 Community Services | | | | | | | | | |
| 7100 Community Services | \$ 3,704,638 | 3,908,515 | 4,052,030 | 3,930,000 | 4,053,350 | 4,053,350 | 3,654,261 | 399,089 | 9.85% |
| 7200 Nutrition Services | - | - | - | - | - | - | - | - | 0.00% |
| Total 7000 Community Services | \$ 3,704,638 | 3,908,515 | 4,052,030 | 3,930,000 | 4,053,350 | 4,053,350 | 3,654,261 | 399,089 | 9.85% |
| 8000 Non-Programmed Charges | | | | | | | | | |
| 8100 Payments to Charter Schools | \$ - | - | - | - | - | - | - | - | 0.00% |
| 8100 Other Non-Program Charges - Indirect Cost | 703,638 | 327,248 | 496,602 | 570,000 | 782,000 | 782,000 | 202,399 | 579,601 | 74.12% |
| 8200 Unbudgeted Federal Grant Funds | - | - | - | - | - | - | - | - | 0.00% |
| 8600 Educational Foundations | - | - | - | - | - | - | - | - | 0.00% |
| 8700 Scholarships | - | - | - | - | - | - | - | - | 0.00% |
| Total 8000 Non-Programmed Charges | \$ 703,638 | 327,248 | 496,602 | 570,000 | 782,000 | 782,000 | 202,399 | 579,601 | 74.12% |
| 9000 Capital Outlay Expenditures | | | | | | | | | |
| 9000 Capital Outlay | \$ - | - | - | - | - | - | - | - | 0.00% |
| 9900 Other Capital Outlay | - | - | - | - | - | - | - | - | 0.00% |
| Total 9000 Capital Outlay Expenditures | \$ - | - | - | - | - | - | - | - | 0.00% |
| Total Uses | \$ 4,408,276 | 4,235,763 | 4,548,632 | 4,500,000 | 4,835,350 | 4,835,350 | 3,856,660 | 978,690 | 20.24% |
| Sources Over/(Under) Uses | \$ (180,802) | 53,111 | (90,007) | - | - | - | 427,446 | | |

Other Specific Revenue Fund

Fund 8

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| Sources | | | | | | | | | |
| State Sources: | | | | | | | | | |
| 3100 State Public School Fund Revenues | \$ - | - | - | - | - | - | - | - | 0.00% |
| 3200 Other State Allocations for Current Operations | 536,196 | 1,342,684 | 900,585 | 928,200 | 927,678 | 927,678 | 1,371,052 | (443,373) | -47.79% |
| 3400 State Allocations Restricted to Capital | - | - | - | - | - | - | - | - | 0.00% |
| Federal Sources: | | | | | | | | | |
| 3600 Restricted Federal Grants - DPI | - | - | - | - | - | - | - | - | 0.00% |
| 3700 Restricted Federal Grants - Direct to LEA | 997,336 | 1,419,178 | 890,039 | - | 864,702 | 3,244,566 | 3,244,566 | - | 0.00% |
| 3800 Other Restricted Federal Sources | 301,648 | 303,358 | 308,520 | 655,500 | 308,520 | 308,520 | 243,957 | 64,563 | 20.93% |
| Local Sources: | | | | | | | | | |
| 4100 Union County Appropriation | - | - | - | - | - | - | - | - | 0.00% |
| 4200 Tuition and Fees | 32,576 | 48,852 | 58,793 | - | 45,000 | 47,663 | 36,510 | 11,153 | 23.40% |
| 4300 Revenues Related to Providing Meals | - | - | - | - | - | - | - | - | 0.00% |
| 4400 Local Sources Unrestricted | 518,909 | 589,510 | 3,105,589 | 245,000 | 259,536 | 394,516 | 515,823 | (121,307) | -30.75% |
| 4800 Local Sources Restricted | 2,686,627 | 2,221,292 | 2,698,686 | 1,196,561 | 2,719,205 | 3,420,605 | 1,013,136 | 2,407,469 | 70.38% |
| 4900 Special Revenue Services | - | - | - | - | - | - | - | - | 0.00% |
| Fund Balance: | | | | | | | | | |
| Restricted and Assigned Fund Balance | - | - | - | 3,000,000 | 1,389,484 | 1,389,484 | - | 1,389,484 | 100.00% |
| Fund Balance Appropriated | - | - | - | - | 2,879,561 | 2,879,561 | - | 2,879,561 | 100.00% |
| Total Funding Sources | \$ 5,073,292 | 5,924,874 | 7,962,212 | 6,025,261 | 9,393,686 | 12,612,593 | 6,425,043 | 6,187,550 | 49.06% |

Uses

| | | | | | | | | | |
|--|--------------|-----------|-----------|-----------|-----------|------------|-----------|-----------|---------|
| 5000 Instructional Programs | | | | | | | | | |
| 5100 Regular Instructional Services | \$ 512,808 | 4,202,633 | 1,676,267 | - | 2,427,766 | 3,031,758 | 1,849,533 | 1,182,224 | 38.99% |
| 5200 Special Populations Services | 322,374 | 920,663 | 1,990,997 | 3,200,493 | 3,780,922 | 5,894,786 | 4,876,987 | 1,017,799 | 17.27% |
| 5300 Alternative Programs and Services | 176,891 | 723,946 | 918,296 | 1,837,491 | 1,881,122 | 1,935,958 | 720,951 | 1,215,006 | 62.76% |
| 5400 School Leadership Services | 40,057 | 202,959 | 291,915 | 75,988 | 102,183 | 319,030 | 328,789 | (9,758) | -3.06% |
| 5500 Co-Curricular Services | 31,971 | 36,747 | 20,564 | 319,434 | 25,585 | 25,585 | - | 25,585 | 100.00% |
| 5800 School Based Support Services | 260,423 | 340,898 | 419,779 | 351,088 | 324,644 | 412,487 | 393,083 | 19,404 | 4.70% |
| Total 5000 Instructional Programs | \$ 1,344,524 | 6,427,846 | 5,317,818 | 5,784,494 | 8,542,222 | 11,619,604 | 8,169,344 | 3,450,260 | 29.69% |

Other Specific Revenue Fund

Fund 8

| | Actual FY 2012 | Actual FY 2013 | Actual FY 2014 | Proposed FY 2015 | Adopted FY 2015 | Revised FY 2015 | Year-to-Date Rev/Exp FY 2015 | Remaining FY 2015 | % Remaining FY 2015 |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|------------------------------------|----------------------|---------------------------|
| 6000 Supporting Services | | | | | | | | | |
| 6100 Support and Development Services | \$ 14,766 | 9,434 | 10,914 | 2,500 | 21,731 | 34,231 | 5,586 | 28,644 | 83.68% |
| 6200 Special Population Support and Development Services | - | - | 25 | - | - | - | - | - | 0.00% |
| 6300 Alternative Programs and Services Support | - | - | - | - | - | - | - | - | 0.00% |
| 6400 Technology Support Services | - | 2,676,739 | 305,702 | - | - | - | - | - | 0.00% |
| 6500 Operational Support Services | 32,817 | 1,210 | 2,773 | 500 | 6,796 | 17,128 | 26,003 | (8,875) | -51.82% |
| 6600 Financial and H.R. Support Services | 184,388 | 74,840 | 67,488 | - | 363,184 | 481,877 | 77,551 | 404,327 | 83.91% |
| 6700 Accountability Services | - | - | - | - | - | - | - | - | 0.00% |
| 6800 System-Wide Pupil Support Services | 93,192 | - | - | - | - | - | - | - | 0.00% |
| 6900 Policy, Leadership, and Public Relations | 38,503 | - | 12,831 | - | 128,852 | 128,852 | 135,292 | (6,439) | -5.00% |
| Total 6000 Supporting Services | \$ 363,666 | 2,762,223 | 399,733 | 3,000 | 520,563 | 662,088 | 244,432 | 417,656 | 63.08% |
| 7000 Community Services | | | | | | | | | |
| 7100 Community Services | \$ 170,310 | 247,083 | 290,378 | 153,301 | 289,101 | 289,101 | 284,598 | 4,503 | 1.56% |
| 7200 Nutrition Services | - | - | - | - | - | - | - | - | 0.00% |
| Total 7000 Community Services | \$ 170,310 | 247,083 | 290,378 | 153,301 | 289,101 | 289,101 | 284,598 | 4,503 | 1.56% |
| 8000 Non-Programmed Charges | | | | | | | | | |
| 8100 Payments to Charter Schools | \$ - | - | - | - | - | - | - | - | 0.00% |
| 8100 Other Non-Program Charges - Indirect Cost | 6,428 | 2,444 | - | - | - | - | - | - | 0.00% |
| 8200 Unbudgeted Federal Grant Funds | - | - | - | - | - | - | - | - | 0.00% |
| 8600 Educational Foundations | 63,859 | 73,989 | 34,493 | 84,466 | 40,300 | 40,300 | 32,725 | 7,575 | 18.80% |
| 8700 Scholarships | 12,000 | - | - | - | 1,500 | 1,500 | - | 1,500 | 100.00% |
| Total 8000 Non-Programmed Charges | \$ 82,287 | 76,433 | 34,493 | 84,466 | 41,800 | 41,800 | 32,725 | 9,075 | 21.71% |
| 9000 Capital Outlay Expenditures | | | | | | | | | |
| 9000 Capital Outlay | \$ - | - | - | - | - | - | - | - | 0.00% |
| 9900 Other Capital Outlay | - | - | - | - | - | - | - | - | 0.00% |
| Total 9000 Capital Outlay Expenditures | \$ - | - | - | - | - | - | - | - | 0.00% |
| Total Uses | \$ 1,960,787 | 9,513,585 | 6,042,422 | 6,025,261 | 9,393,686 | 12,612,593 | 8,731,099 | 3,881,494 | 30.77% |
| Sources Over/(Under) Uses | \$ 3,112,505 | (3,588,711) | 1,919,790 | - | - | - | (2,306,056) | | |

Capital Projects Reporting

| Project Classification | School | Project | Original Budget | Transfers To/(From) | Revised Budget | Year-to-Date Expenditure/Encumbered | Project Remaining Balance | Notes |
|--|--------------------|--|-----------------|---------------------|----------------|-------------------------------------|---------------------------|----------------------------|
| Jury Award YR1 | Benton Heights | Partial Roofing: Building 1 sections .02, .05, .08. Approx. 870 s.f. | \$ 21,200 | - | 21,200 | 21,200 | - | NH - 1,200 |
| Preventive Maint. Identified and Emerqng | Benton Heights | Replace flooring in North Hall | 24,150 | - | 24,150 | 21,151 | 2,999 | |
| Other Capital | Benton Heights | Install new fire alarm (combine units to one panel and/or serviceability) | 57,000 | - | 57,000 | 8,400 | 48,600 | Griffin 8,400 |
| Jury Award YR1 | CATA | Fencing at playground | - | 4,531 | 4,531 | 4,531 | - | |
| Jury Award YR1 | CATA | Partial Roofing: Building 1 section .01 Approx. 44,500 s.f. | 667,500 | 96,400 | 763,900 | 763,900 | - | |
| Jury Award YR1 | CATA | Strategic Fencing and HID's at 3 doors | 11,250 | 12,387 | 23,637 | 23,637 | - | |
| Preventive Maint. Identified and Emerqng | CATA | Replace partitions in (4) restrooms | 30,000 | - | 30,000 | - | 30,000 | |
| Other Capital | Cosmetology | Install new fire alarm (combine units to one panel and/or serviceability) | 35,000 | - | 35,000 | 2,800 | 32,200 | Griffin 2,800 |
| Jury Award YR1 | Cosmetology | Install new security system (serviceability) | 15,000 | - | 15,000 | 5,460 | 9,540 | |
| Jury Award YR1 | Cuthbertson High | Strategic Fencing (none) and HID's at 2 doors | 4,500 | - | 4,500 | 4,018 | 482 | |
| Jury Award YR1 | Cuthbertson Middle | Strategic Fencing (none) and HID at 1 door | 2,250 | - | 2,250 | 2,126 | 124 | |
| Other Capital | East | Install new fire alarm (combine units to one panel and/or serviceability) | 51,250 | - | 51,250 | 7,300 | 43,950 | Griffin 7,300 |
| Jury Award YR1 | East Union | Structural Remediation | - | 230,455 | 230,455 | 230,455 | - | Statesville Roofing |
| Identified and Emerqng | East Union | Partial Roofing: Building 1 section .08 and Building 2 section .04 Approx. 4,103 s.f. | 58,220 | - | 58,220 | 58,220 | - | NH 4,600 Interstate 53,620 |
| Identified and Emerqng | East Union | Install new fire alarm (combine units to one panel and/or serviceability) | 57,000 | - | 57,000 | 9,800 | 47,200 | Griffin 9,800 |
| Identified and Emerqng | East Union | Install new security system (serviceability) | 17,000 | - | 17,000 | 12,204 | 4,796 | |
| Jury Award YR1 | East Union | Strategic Fencing and HID's at 3 doors | 9,250 | 5,833 | 15,083 | 15,083 | - | |
| Jury Award YR2 | East Union | g. Administration A/R (Replace reception counter to meet ADA, interior wall repairs in admin., carpet replacement) (Ref # 50b, 51d, 52c)--security doors in CIP Yr 1 | 49,391 | (49,390) | 1 | 1 | 0 | |
| Identified and Emerqng | Facilities | Install new fire alarm (combine units to one panel and/or serviceability) | 42,500 | - | 42,500 | 4,600 | 37,900 | Griffin 4,600 |
| Jury Award YR1 | Forest Hills | Partial Roofing: Building 1 sections .06, .08, .09, .10, .11, .21, .22, .23, .25, .28, .30. Approx. 33,877 s.f. | 501,000 | - | 501,000 | 501,000 | - | NH 36,300 AAR 464,700 |
| Jury Award YR1 | Forest Hills | Handrail/ramps @ cafeteria and greenhouse for ADA compliance (CFS Ref. 28) | 38,500 | - | 38,500 | - | 38,500 | |
| Jury Award YR1 | Forest Hills | Replace electric water coolers for ADA compliance (See CFS Pg. 14) | 11,000 | - | 11,000 | - | 11,000 | |
| Jury Award YR1 | Forest Hills | Strategic Fencing and HID's at 3 doors | 11,750 | 6,129 | 17,879 | 17,879 | - | |
| Jury Award YR1 | Forest Hills | d. ADA Issues and extensive work on all playfields needed. | 97,680 | - | 97,680 | 1 | 97,679 | |
| Jury Award YR1 | Forest Hills | Football stadium emergency lighting (CFS Pg. 15) | 16,500 | - | 16,500 | - | 16,500 | |
| Other Capital | Forest Hills | Change Order 1 for 13/14 Roofing Project | 20,410 | - | 20,410 | 20,410 | - | |
| Other Capital | Forest Hills | Change Order 3 for 13/14 ADA Stadium Project | 8,593 | - | 8,593 | 8,593 | - | |
| Other Capital | Forest Hills | Change Order 4 for 13/14 ADA Stadium Project | 30,726 | - | 30,726 | 30,726 | - | |
| Other Capital | Forest Hills | Change Order 5 for 13/14 ADA Stadium Project | - | 1,697 | 1,697 | 1,697 | (0) | |
| Other Capital | Forest Hills | Change Order 6 for 13/14 ADA Stadium Project | - | 17,820 | 17,820 | 17,820 | 0 | |
| Other Capital | Forest Hills | Stadium | 454,654 | - | 454,654 | 385,585 | 69,069 | Construction in Progress |
| Jury Award YR1 | Hemby Bridge | Partial Roofing: Building 1 section .06 and Building 2 sections .04, .05, .06. Approx. 2,443 s.f. | 36,650 | - | 36,650 | 30,220 | 6,430 | NH 2,000 Rike 28,220 |
| Identified and Emerqng | Hemby Bridge | Install new fire alarm (combine units to one panel and/or serviceability) | 55,000 | - | 55,000 | 6,700 | 48,300 | Griffin 6,700 |

Capital Projects Reporting

| Project Classification | School | Project | Original Budget | Transfers To/(From) | Revised Budget | Year-to-Date Expenditure/Encumbered | Project Remaining Balance | Notes |
|-------------------------|---------------------|--|-----------------|---------------------|----------------|-------------------------------------|---------------------------|--|
| Jury Award YR1 | Indian Trail | Partial Roofing: Building 1 sections .04, .15, .16, .17, .25, .26, .27, .28. Approx. 18,993 s.f. | \$ 298,557 | - | 298,557 | 295,319 | 3,238 | NH - 29,000 Rike 252,230 |
| Jury Award YR1 | Indian Trail | ADA access @ front entrance and auditorium | 75,000 | - | 75,000 | 10,500 | 64,500 | |
| Preventive Maint. | Indian Trail | Electrical Upgrades: MDP replacement in C hall boiler room | 51,230 | - | 51,230 | - | 51,230 | |
| Other Capital | Marshville | VCT replacement | 19,349 | - | 19,349 | 19,349 | - | |
| Other Capital | Marshville | Structural Remediation of HVAC units on roof | - | 3,135 | 3,135 | 3,135 | - | |
| Jury Award YR1 | Marvin Ridge High | Strategic Fencing (none) and HID's at 6 doors | 13,500 | 8 | 13,508 | 13,508 | - | |
| Jury Award YR1 | Marvin Ridge Middle | Strategic Fencing (none) and HID's at 5 doors | 11,250 | (2,324) | 8,926 | 8,926 | - | |
| Jury Award YR1 | Monroe High | Partial Roofing: Building 1 sections .01, .03, .04, .13, .14, .17, .18, .22 and Building 2 section .10. Approx. 47,525 s.f. | 712,900 | 66,500 | 779,400 | 779,400 | - | |
| Identified and Emerging | Monroe High | Combine security system into one unit - Bosch | 15,000 | - | 15,000 | 11,956 | 3,044 | |
| Preventive Maint. | Monroe High | Sidewalks that are in need of repair/replacement | 28,000 | - | 28,000 | - | 28,000 | |
| Jury Award YR1 | Monroe High | Strategic Fencing and HID's at 5 doors | 18,750 | 3,874 | 22,624 | 22,624 | - | |
| Jury Award YR1 | Monroe Middle | Partial Roofing: Building 1 section .05. Approx. 2,210 s.f. | 1 | - | 1 | 1 | - | AAR Completed out of 9.5 |
| Jury Award YR1 | Monroe Middle | Restroom renovations for ADA compliance, to meet current code, and new finishes | 301,050 | 22,400 | 323,450 | 323,450 | - | DH&A Design Fee 16,750 |
| Jury Award YR1 | Monroe Middle | Strategic Fencing and HID's at 3 doors | 8,750 | 4,696 | 13,446 | 13,446 | - | |
| Identified and Emerging | Old Fairview | Install new fire alarm (combine units to one panel and/or serviceability) | 57,000 | - | 57,000 | 4,400 | 52,600 | Griffin 4,400 |
| Identified and Emerging | Old Fairview | Install new security system (serviceability) | 17,000 | - | 17,000 | 12,400 | 4,600 | |
| Other Capital | Old Fairview | Strategic Fencing | - | 9,667 | 9,667 | 9,667 | - | |
| Jury Award YR1 | Parkwood High | Partial Roofing: Building 1 sections .13, .15, .19, .20, .22, .26, .27, .28, .29, .30, .31, .32. and Building 5 section .01, Building 6 section .01, building 7 sections .01, .02. Approx. 63,964 s.f. | 960,450 | (24,252) | 936,198 | 705,100 | 231,098 | |
| Identified and Emerging | Parkwood High | Install new fire alarm (combine units to one panel and/or serviceability) | 57,000 | - | 57,000 | 13,200 | 43,800 | Griffin 13,200 |
| Jury Award YR1 | Parkwood High | Replace track and add drainage (CFS Ref. 30d; reassessed as safety since CFS completed) | 405,000 | 94,715 | 499,715 | 499,715 | - | RBS Design Fee 28,885, L&A 7,700 |
| Other Capital | Parkwood High | Strategic Fencing and HID's at 1 door | - | 20,796 | 20,796 | 20,796 | - | Vanquish 17,164 Brack 3,632 |
| Preventive Maint. | Parkwood Middle | Replace bathroom partitions in old section of school and two locker rooms (end of service life - repair by replacement) | 100,000 | - | 100,000 | - | 100,000 | |
| Preventive Maint. | Parkwood Middle | Replace wooden exterior doors to FRP and new hardware | 70,000 | - | 70,000 | - | 70,000 | |
| Jury Award YR1 | Parkwood Middle | Strategic Fencing and HID's at 2 doors | 11,400 | (4,482) | 6,918 | 6,918 | - | |
| Jury Award YR1 | Parkwood Middle | Install entry vestibule | 37,500 | (6,231) | 31,269 | 31,269 | - | DH&A Design Fee 4,500, Encompass 29,500, CO1 1,769 |
| Identified and Emerging | Piedmont High | Install new security system (serviceability) | 19,000 | (19,000) | - | - | - | |
| Jury Award YR1 | Piedmont High | Strategic Fencing and HID's at 2 doors | 14,500 | 3,037 | 17,537 | 17,537 | - | |
| Other Capital | Piedmont High | Change Order 2 for 13/14 Stadium Project | 33,451 | - | 33,451 | 33,451 | - | |
| Jury Award YR1 | Piedmont Middle | Partial Roofing: Building 1 sections .01, .02, .03, .04 and Building 2 section .01, Building 3 section .01. Approx. 72,591 s.f. | 1,081,900 | (22,400) | 1,059,500 | 1,051,200 | 8,300 | NH - 76,000 |
| Preventive Maint. | Piedmont Middle | Storm water replacement to correct broken pipe feeding into sanitary sewer | 175,000 | - | 175,000 | 38,200 | 136,800 | L&A 4,900 |

Capital Projects Reporting

| Project Classification | School | Project | Original Budget | Transfers To/(From) | Revised Budget | Year-to-Date Expenditure/Encumbered | Project Remaining Balance | Notes |
|-------------------------|---------------------|---|-----------------|---------------------|----------------|-------------------------------------|---------------------------|-----------------------------|
| Identified and Emerging | Piedmont Middle | Install new security system (serviceability) | \$ - | 19,000 | 19,000 | 8,618 | 10,382 | |
| Jury Award YR1 | Piedmont Middle | Strategic Fencing and HID's at 2 doors | 12,250 | (650) | 11,600 | 11,600 | - | |
| Jury Award YR1 | Piedmont Middle | Install entry vestibule | 37,500 | (5,949) | 31,551 | 31,269 | 282 | DH&A Design Fee 4,500 |
| Jury Award YR1 | Porter Ridge High | Strategic Fencing (none) and HID's at 6 doors | 13,500 | (746) | 12,754 | 12,754 | - | |
| Jury Award YR1 | Porter Ridge Middle | Strategic Fencing (none) and HID's at 5 doors | 11,250 | (267) | 10,983 | 10,983 | - | |
| Other Capital | Porter Ridge Middle | Emergency Boiler Repair | 14,561 | - | 14,561 | 14,561 | - | |
| Preventive Maint. | Prospect | Replace flooring (ACBM) | 252,415 | 125,299 | 377,714 | 377,714 | - | |
| Jury Award YR1 | Prospect | ADA Project - access to MCR's (CFS Ref. 43b) and toilet renovation (CFS Ref. pg. 9) | 152,781 | - | 152,781 | 1 | 152,780 | |
| Identified and Emerging | Prospect | e. Toilet Rooms (Address accessible doors, 5x5 stalls & Gym RR's) (Ref. Toilet Rooms Pg. 9) | 86,781 | - | 86,781 | 1 | 86,780 | |
| Preventive Maint. | Prospect | Replace partitions in (4) restrooms (end of service life - repair by replacement) | 30,000 | - | 30,000 | - | 30,000 | |
| Other Capital | Prospect | Playground replacement | - | 25,440 | 25,440 | 25,440 | - | |
| Identified and Emerging | Rock Rest | Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed. | 1,951,000 | - | 1,951,000 | 5,000 | 1,946,000 | YCH Program Charette- 5,000 |
| Preventive Maint. | Sardis | Install new fire alarm (combine units to one panel and/or serviceability) | 55,000 | - | 55,000 | 6,800 | 48,200 | Griffin 6,800 |
| Preventive Maint. | South Providence | Replace partitions (2) restrooms (end of service life - repair by replacement) | 15,000 | - | 15,000 | - | 15,000 | |
| Jury Award YR1 | South Providence | Strategic Fencing and HID's at 3 doors | 7,250 | 1,315 | 8,565 | 8,565 | - | |
| Other Capital | SPCC | Camera System | - | 21,625 | 21,625 | 21,625 | - | |
| Jury Award YR1 | Sun Valley High | Partial Roofing: Building 1 sections .02, .03, .04, .05, .14, .22a, .22 and Building 15 section .01, Building 24 sections .01, .02, building 27 sections .01. Approx. 66,044 s.f. | 565,500 | 228,000 | 793,500 | 793,500 | - | |
| Preventive Maint. | Sun Valley High | Replace VCT on math hall and classrooms | 93,620 | - | 93,620 | 65,550 | 28,070 | |
| Jury Award YR1 | Sun Valley High | Strategic Fencing and HID's at 3 doors | 13,250 | 13,181 | 26,431 | 26,431 | - | |
| Other Capital | Sun Valley High | Change Order 1 for 13/14 ADA Project | 16,801 | - | 16,801 | 16,801 | - | |
| Other Capital | Sun Valley High | Chiller Compressor | - | 23,058 | 23,058 | 23,058 | - | Trane |
| Jury Award YR1 | Sun Valley Middle | Partial Roofing: Building 1 sections .01, .05 and Building 2 section .01, Building 3 sections .01, building 4 section .01, building 11 section .03. Approx. 31,196 s.f. | 461,000 | (161,215) | 299,785 | 296,000 | 3,785 | NH - 32,000 |
| Identified and Emerging | Sun Valley Middle | Install new security system (serviceability) | 17,000 | - | 17,000 | 10,050 | 6,950 | |
| Preventive Maint. | Sun Valley Middle | Replace partitions and fixtures in restrooms (end of service life - repair by replacement) | 65,000 | - | 65,000 | - | 65,000 | |
| Jury Award YR1 | Sun Valley Middle | Strategic Fencing and HID's at 2 doors | 11,550 | 12,727 | 24,277 | 24,277 | - | |
| Jury Award YR1 | Sun Valley Middle | Install entry vestibule | 37,500 | (6,183) | 31,317 | 31,269 | 48 | DH&A Design Fee 4,500 |
| Identified and Emerging | Union | Install new fire alarm (combine units to one panel and/or serviceability) | 55,000 | - | 55,000 | 5,700 | 49,300 | Griffin 5,700 |
| Preventive Maint. | Various | Roofing maintenance for various sites | 97,032 | (96,898) | 134 | 1 | 133 | |
| Furniture | Various | Furniture at Various Schools | 133,545 | - | 133,545 | 133,545 | (0) | Purchase Order Issued |
| EC BUS | Various | One EC Bus | 84,444 | - | 84,444 | 84,444 | - | Purchase Order Issued |
| Activity Buses | Various | 5 Activity Buses | 475,000 | - | 475,000 | 433,547 | 41,453 | Purchase Order Issued |
| Other Capital | Various | Additional Access CO1 from 13/14 project | 27,200 | - | 27,200 | 27,200 | - | |
| Other Capital | Various | Security gates at various locations on strategic fencing per Fire Marshal | - | 24,252 | 24,252 | 24,252 | - | |
| Identified and Emerging | Walter Bickett Ed | Add security keypad in gym and C building | 5,000 | - | 5,000 | 1 | 4,999 | |

Capital Projects Reporting

| Project Classification | School | Project | Original Budget | Transfers To/(From) | Revised Budget | Year-to-Date Expenditure/Encumbered | Project Remaining Balance | Notes |
|-------------------------|---------------------------|--|-----------------|---------------------|----------------|-------------------------------------|---------------------------|--|
| Identified and Emerging | Walter Bickett Elementary | a. Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed. Teacher Workroom has been converted to a classroom) (Ref. # 13) (Est. based on 6,000 s.f. @ \$170/s.f. for new CR's, 4 itinerant offices/tutoring space @ 400 s.f. @ \$170/s.f., Teacher Workroom @ 400 sf. @ \$190/s.f.) | 1,876,000 | - | 1,876,000 | 503,600 | 1,372,400 | RBS Program Charette - 5,000 |
| Jury Award YR1 | Weddington Elementary | Partial Roofing: Building 1 sections .01 - .39 except .06, .11, .12, .13 Approx. 172,359 s.f. | 2,277,723 | (403,442) | 1,874,281 | 1,859,560 | 14,721 | NH - 181,000 Weathergard 1,149,132 (Contract one) Weathergard 528,220 (Contract two) |
| Jury Award YR1 | Weddington High | Strategic Fencing (none) and HID's at 3 doors | 6,750 | 822 | 7,572 | 7,572 | - | |
| Other Capital | Weddington High | Emergency Chiller replacement | 176,308 | - | 176,308 | 176,308 | (0) | |
| Jury Award YR1 | Weddington Middle | Strategic Fencing (none) and HID at 1 door | 2,250 | 5,119 | 7,369 | 7,369 | - | |
| Preventive Maint. | Wesley Chapel | Replace partitions and fixtures in restrooms (end of service life - repair by replacement) | 63,495 | - | 63,495 | - | 63,495 | |
| Jury Award YR1 | Wesley Chapel | g. Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways. (Ref. Data/Comm Pg. 13)* | 13,200 | - | 13,200 | - | 13,200 | |
| Jury Award YR1 | Western Union | Partial Roofing: Building 1 sections .01, .02, .03, .04, .05, .06, .07, .08, .09, .16, .17, .18, .22, .23, .24 Approx. 86,115 s.f. | 1,002,900 | (228,000) | 774,900 | 754,970 | 19,930 | NH - 72,000 |
| Preventive Maint. | Western Union | Replace flooring (ACBM) - pushed to 2015/2016 combine funding with Prospect flooring Combined with Prospect flooring deferred to 2016 | 241,699 | (81,779) | 159,920 | 12,400 | 147,520 | |
| Jury Award YR3 | Western Union | f. Wiring (Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways). (Ref. Pg. 15) | 18,500 | - | 18,500 | - | 18,500 | |
| Other Capital | Western Union | Water Boiler | - | 9,290 | 9,290 | 9,290 | - | |
| Jury Award YR2 | Wingate | Classroom A/R to replace MCRs | 2,485,435 | - | 2,485,435 | 5,000 | 2,480,435 | Little Program Charette - 5,000 |
| Other Capital | Wingate | Emergency HVAC replacement due to roofing project | 227,968 | - | 227,968 | 227,968 | (0) | |
| Total All Projects | | | 20,217,420 | - | 20,217,420 | 12,255,578 | 7,961,842 | |

Summary:

| | | | | | |
|--------------------|------------|-----------|------------|------------|-----------|
| Activity Buses | 475,000 | - | 475,000 | 433,547 | 41,453 |
| EC Bus | 84,444 | - | 84,444 | 84,444 | - |
| Furniture | 133,545 | - | 133,545 | 133,545 | (0) |
| Identified and | 4,485,531 | - | 4,485,531 | 632,190 | 3,853,341 |
| Jury Award Yr1 | 10,063,912 | (288,998) | 9,774,914 | 9,092,317 | 682,597 |
| Jury Award Yr2 | 2,534,826 | (49,390) | 2,485,436 | 5,001 | 2,480,435 |
| Jury Award Yr3 | 18,500 | - | 18,500 | - | 18,500 |
| Other Capital | 1,030,021 | 391,766 | 1,421,787 | 1,352,718 | 69,069 |
| Preventive Maint. | 1,391,641 | (53,378) | 1,338,263 | 521,816 | 816,447 |
| Total All Projects | 20,217,420 | - | 20,217,420 | 12,255,578 | 7,961,842 |

Personnel Count Summary by Function

| Function | Function Description | State Public School Fund | Local Current Expense Fund | Federal Grant Fund | Child Nutrition Fund | After School Care Fund | Other Specific Revenue Fund | Total |
|--|---|--------------------------|----------------------------|--------------------|----------------------|------------------------|-----------------------------|----------|
| 5000 Instructional Programs | | | | | | | | |
| 5100 | Regular Instructional Services | 2,313.00 | 76.00 | 10.00 | - | - | 23.00 | 2,422.00 |
| 5200 | Special Populations Services | 476.00 | 3.00 | 77.00 | - | - | 97.00 | 653.00 |
| 5300 | Alternative Programs and Services | 112.00 | 15.00 | 107.00 | - | - | 16.00 | 250.00 |
| 5400 | School Leadership Services | 109.00 | 127.00 | - | - | - | 4.00 | 240.00 |
| 5500 | Co-Curricular Services | - | 1.00 | - | - | - | - | 1.00 |
| 5800 | School-Based Support Services | 235.00 | 100.00 | 2.00 | - | - | 6.00 | 343.00 |
| Total Instructional Programs Personnel | | 3,245.00 | 322.00 | 196.00 | - | - | 146.00 | 3,909.00 |
| 6000 Supporting Services | | | | | | | | |
| 6100 | Support and Development Services | 7.00 | 19.00 | - | - | - | - | 26.00 |
| 6200 | Special Population Support and Development Ser | 1.00 | 2.00 | 4.00 | - | - | - | 7.00 |
| 6300 | Alternative Programs and Services | - | 1.00 | - | - | - | - | 1.00 |
| 6400 | Technology Support Services | - | 48.00 | - | - | - | - | 48.00 |
| 6500 | Operational Support Services | 717.00 | 119.00 | - | - | - | - | 836.00 |
| 6600 | Financial and Human Resources | 9.00 | 31.00 | - | - | - | - | 40.00 |
| 6700 | Accountability Services | - | 5.00 | - | - | - | - | 5.00 |
| 6800 | System-Wide Pupil Support Services | - | 7.00 | - | - | - | - | 7.00 |
| 6900 | Policy, Leadership, and Public Relations Services | 6.00 | 9.00 | - | - | - | 2.00 | 17.00 |
| Total Supporting Services Personnel | | 740.00 | 241.00 | 4.00 | - | - | 2.00 | 987.00 |
| 7000 Community Services | | | | | | | | |
| 7100 | Child Care Services | - | - | - | - | 101.00 | - | 101.00 |
| 7200 | Nutrition Services | 1.00 | - | - | 283.00 | - | - | 284.00 |
| Total Community Services Personnel | | 1.00 | - | - | 283.00 | 101.00 | - | 385.00 |
| 8000 Non-Programmed Charges | | | | | | | | |
| 8600 | Educational Foundation | - | - | - | - | - | 1.00 | 1.00 |
| Total Non-Programmed Charges Personnel | | - | - | - | - | - | 1.00 | 1.00 |
| Total All Personnel | | 3,986.00 | 563.00 | 200.00 | 283.00 | 101.00 | 149.00 | 5,282.00 |

Notes:

- (1) UCPS has an internal guideline for maximizing the use of state and federal funds prior to using local funds. The State allocates funds by position or dollars. Once these positions or dollars are exhausted, positions that are initially charged to the state fund will ultimately be charged to federal or local funds in future months.
- (2) The report includes some federally funded employees that are currently being funded with state and local dollars until federal grant allotments are released from the Department of Public Instruction. The number of positions funded from state and local allocations will change as federal grant funds are received.
- (3) On an ongoing basis, position vacancies are posted at <http://www.applitrack.com/ucps/onlineapp/> that will affect numbers on future reports. In addition, attrition and other positions that are in process of being hired will impact counts on future reports.

Personnel Count Summary by Position

| Position # | Position Title | State Public School Fund | Local Current Expense Fund | Federal Grant Fund | Child Nutrition Fund | After School Care Fund | Other Specific Revenue Fund | Total |
|----------------------------|---|--------------------------|----------------------------|--------------------|----------------------|------------------------|-----------------------------|-----------------|
| 111 | Superintendent | 1.00 | - | - | - | - | - | 1.00 |
| 112 | Associate and Deputy Superintendent | 3.00 | - | - | - | - | - | 3.00 |
| 113 | Director and/or Supervisor | 3.00 | 18.00 | - | - | 1.00 | 1.00 | 23.00 |
| 114 | Principal | 52.00 | - | - | - | - | 2.00 | 54.00 |
| 115 | Finance Officer | 1.00 | - | - | - | - | - | 1.00 |
| 116 | Assistant Principal | 40.00 | 35.00 | - | - | - | - | 75.00 |
| 117 | Other Assistant Principal Assignment | - | 12.00 | - | - | - | - | 12.00 |
| 118 | Assistant Superintendent | 1.00 | - | - | - | - | - | 1.00 |
| 121 | Teacher | 2,305.00 | 54.00 | 122.00 | - | - | 57.00 | 2,538.00 |
| 122 | Interim Teacher | - | - | - | - | - | - | - |
| 123 | JROTC Teacher | 2.00 | - | - | - | - | 10.00 | 12.00 |
| 124 | Foreign Exchange (VIF) | 64.00 | - | - | - | - | - | 64.00 |
| 131 | Instructional Support I | 211.00 | - | 2.00 | - | - | 6.00 | 219.00 |
| 132 | Instructional Support II | 47.00 | - | - | - | - | 1.00 | 48.00 |
| 133 | Psychologist | 29.00 | - | - | - | - | - | 29.00 |
| 135 | Instructional Facilitators | 34.00 | 25.00 | 2.00 | - | - | 1.00 | 62.00 |
| 142 | Teacher Assistants-NCLB | 365.00 | 22.00 | 50.00 | - | - | 63.00 | 500.00 |
| 143 | Tutor (within the Instructional day) | 2.00 | 3.00 | 7.00 | - | - | - | 12.00 |
| 144 | Interpreter, Brailist, Translator, Education Interp | 24.00 | - | 4.00 | - | - | - | 28.00 |
| 145 | Therapist | 26.00 | 1.00 | - | - | - | 3.00 | 30.00 |
| 146 | School-Based Specialist | 18.00 | 29.00 | 9.00 | - | - | 1.00 | 57.00 |
| 147 | Monitor | 77.00 | 3.00 | - | - | - | - | 80.00 |
| 151 | Office Support | 37.00 | 176.00 | 4.00 | 6.00 | 4.00 | 3.00 | 230.00 |
| 152 | Technician | - | 51.00 | - | - | - | - | 51.00 |
| 153 | Administrative Specialist | 4.00 | 23.00 | - | 6.00 | 2.00 | 1.00 | 36.00 |
| 171 | Driver | 335.00 | - | - | - | - | - | 335.00 |
| 173 | Custodian | 261.00 | - | - | - | - | - | 261.00 |
| 174 | Cafeteria Worker | - | - | - | 221.00 | - | - | 221.00 |
| 175 | Skilled Trades | 44.00 | 110.00 | - | - | - | - | 154.00 |
| 176 | Manager | - | 1.00 | - | 50.00 | 41.00 | - | 92.00 |
| 178 | After School Care Staff | - | - | - | - | 53.00 | - | 53.00 |
| Total All Personnel | | 3,986.00 | 563.00 | 200.00 | 283.00 | 101.00 | 149.00 | 5,282.00 |

Notes:

- (1) UCPS has an internal guideline for maximizing the use of state and federal funds prior to using local funds. The State allocates funds by position or dollars. Once these positions or dollars are exhausted, positions that are initially charged to the state fund will ultimately be charged to federal or local funds in future months.
- (2) The report includes some federally funded employees that are currently being funded with state and local dollars until federal grant allotments are released from the Department of Public Instruction. The number of positions funded from state and local allocations will change as federal grant funds are received.
- (3) On an ongoing basis, position vacancies are posted at <http://www.applitrack.com/ucps/onlineapp/> that will affect numbers on future reports. In addition, attrition and other positions that are in process of being hired will impact counts on future reports.

2014-2015 Membership Report Summary

| School Type | Cap | September | October | November | December | January | February | March | April | May |
|--------------------|--------|-----------|---------|----------|----------|---------|----------|--------|-------|-----|
| Elementary Schools | 26,159 | 18,744 | 18,777 | 18,814 | 18,853 | 18,504 | 18,967 | 18,983 | - | - |
| Middle Schools | 12,100 | 10,187 | 10,174 | 10,180 | 10,174 | 10,158 | 10,185 | 10,181 | - | - |
| High Schools | 14,500 | 11,478 | 11,488 | 11,458 | 11,396 | 11,317 | 11,293 | 11,213 | - | - |
| Special Schools | - | 1,598 | 1,596 | 1,610 | 1,606 | 1,585 | 1,702 | 1,766 | - | - |
| Total All Schools | 52,759 | 42,007 | 42,035 | 42,062 | 42,029 | 41,564 | 42,147 | 42,143 | - | - |

NOTE: Total membership includes pre-kindergarten (PK) and visiting students; cap is as reported in Enrollment Forecast dated 5/22/2014.

NOTE: Due to State reporting time lines, Monthly School Membership Report data will be on a one to two month delay.

2014-2015 Membership Report Detail

| School Name | Cap | September | October | November | December | January | February | March | April | May |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|----------|
| Elementary Schools | | | | | | | | | | |
| Antioch Elementary | 1,000 | 745 | 747 | 746 | 746 | 747 | 753 | 755 | - | - |
| Benton Heights Elementary | - | 631 | 632 | 631 | 623 | 608 | 620 | 622 | - | - |
| East Elementary | 870 | 547 | 546 | 542 | 555 | 539 | 565 | 566 | - | - |
| Fairview Elementary | 870 | 564 | 560 | 561 | 558 | 559 | 555 | 556 | - | - |
| Hemby Bridge Elementary | 870 | 507 | 504 | 503 | 516 | 497 | 528 | 527 | - | - |
| Indian Trail Elementary | 922 | 686 | 689 | 685 | 684 | 660 | 686 | 682 | - | - |
| Kensington Elementary | 1,000 | 691 | 698 | 698 | 707 | 708 | 712 | 716 | - | - |
| Marshville Elementary | 819 | 483 | 476 | 485 | 488 | 470 | 491 | 492 | - | - |
| Marvin Elementary | 1,000 | 633 | 636 | 640 | 646 | 611 | 660 | 661 | - | - |
| New Salem Elementary | 489 | 300 | 300 | 302 | 302 | 304 | 306 | 306 | - | - |
| New Town Elementary | 1,000 | 1,007 | 1,015 | 1,020 | 1,019 | 1,000 | 1,009 | 1,011 | - | - |
| Poplin Elementary | 1,000 | 722 | 721 | 724 | 732 | 729 | 730 | 740 | - | - |
| Porter Ridge Elementary | 1,000 | 481 | 481 | 484 | 490 | 484 | 493 | 500 | - | - |
| Prospect Elementary | 686 | 464 | 464 | 470 | 466 | 466 | 468 | 473 | - | - |
| Rea View Elementary | 1,000 | 654 | 656 | 656 | 657 | 655 | 665 | 668 | - | - |
| Rock Rest Elementary | 870 | 700 | 698 | 684 | 668 | 652 | 670 | 656 | - | - |
| Rocky River Elementary | 1,000 | 847 | 846 | 846 | 846 | 830 | 861 | 864 | - | - |
| Sandy Ridge Elementary | 1,000 | 660 | 659 | 666 | 666 | 667 | 668 | 673 | - | - |
| Sardis Elementary | 870 | 595 | 600 | 607 | 598 | 560 | 606 | 601 | - | - |
| Shiloh Elementary | 1,000 | 564 | 571 | 569 | 575 | 562 | 571 | 572 | - | - |
| Stallings Elementary | 1,000 | 576 | 579 | 572 | 579 | 576 | 578 | 571 | - | - |
| Sun Valley Elementary | 1,000 | 696 | 698 | 696 | 695 | 694 | 704 | 713 | - | - |
| Union Elementary | 686 | 397 | 392 | 395 | 399 | 381 | 402 | 396 | - | - |
| Unionville Elementary | 870 | 699 | 705 | 704 | 702 | 692 | 702 | 701 | - | - |
| Walter Bickett Elementary | 870 | 695 | 706 | 707 | 713 | 695 | 719 | 714 | - | - |
| Waxhaw Elementary | 1,000 | 642 | 642 | 649 | 650 | 617 | 664 | 663 | - | - |
| Weddington Elementary | 1,000 | 731 | 731 | 744 | 747 | 739 | 757 | 754 | - | - |
| Wesley Chapel Elementary | 870 | 550 | 550 | 554 | 557 | 557 | 552 | 552 | - | - |
| Western Union Elementary | 778 | 661 | 659 | 658 | 661 | 654 | 660 | 665 | - | - |
| Wingate Elementary | 819 | 616 | 616 | 616 | 608 | 591 | 612 | 613 | - | - |
| Total Elementary Schools | 26,159 | 18,744 | 18,777 | 18,814 | 18,853 | 18,504 | 18,967 | 18,983 | - | - |

2014-2015 Membership Report Detail

| School Name | Cap | September | October | November | December | January | February | March | April | May |
|--------------------------------------|--------|-----------|---------|----------|----------|---------|----------|--------|-------|-----|
| Middle Schools | | | | | | | | | | |
| Cuthbertson Middle | 1,400 | 1,133 | 1,132 | 1,140 | 1,151 | 1,150 | 1,154 | 1,157 | - | - |
| East Union Middle | 1,250 | 909 | 909 | 898 | 886 | 887 | 885 | 887 | - | - |
| Marvin Ridge Middle | 1,400 | 1,267 | 1,269 | 1,269 | 1,265 | 1,262 | 1,270 | 1,267 | - | - |
| Monroe Middle | 1,300 | 1,066 | 1,064 | 1,061 | 1,053 | 1,047 | 1,059 | 1,056 | - | - |
| Parkwood Middle | 1,250 | 966 | 969 | 969 | 969 | 964 | 966 | 964 | - | - |
| Piedmont Middle | 1,250 | 1,099 | 1,093 | 1,096 | 1,090 | 1,092 | 1,093 | 1,090 | - | - |
| Porter Ridge Middle | 1,400 | 1,385 | 1,386 | 1,394 | 1,400 | 1,402 | 1,401 | 1,397 | - | - |
| Sun Valley Middle | 1,600 | 1,365 | 1,353 | 1,352 | 1,357 | 1,352 | 1,353 | 1,357 | - | - |
| Weddington Middle | 1,250 | 997 | 999 | 1,001 | 1,003 | 1,002 | 1,004 | 1,006 | - | - |
| Total Middle Schools | 12,100 | 10,187 | 10,174 | 10,180 | 10,174 | 10,158 | 10,185 | 10,181 | - | - |
| High Schools | | | | | | | | | | |
| Cuthbertson High | 1,900 | 1,448 | 1,455 | 1,459 | 1,454 | 1,448 | 1,447 | 1,445 | - | - |
| Forest Hills High | 1,475 | 938 | 942 | 938 | 922 | 922 | 924 | 914 | - | - |
| Marvin Ridge High | 1,900 | 1,580 | 1,582 | 1,580 | 1,577 | 1,559 | 1,561 | 1,560 | - | - |
| Monroe High | 1,200 | 1,009 | 1,011 | 997 | 981 | 975 | 976 | 927 | - | - |
| Parkwood High | 1,435 | 1,010 | 1,011 | 1,011 | 1,012 | 1,001 | 990 | 987 | - | - |
| Piedmont High | 1,530 | 1,245 | 1,241 | 1,237 | 1,230 | 1,219 | 1,214 | 1,208 | - | - |
| Porter Ridge High | 1,700 | 1,594 | 1,593 | 1,591 | 1,586 | 1,580 | 1,581 | 1,576 | - | - |
| Sun Valley High | 1,660 | 1,306 | 1,308 | 1,298 | 1,287 | 1,273 | 1,259 | 1,256 | - | - |
| Weddington High | 1,700 | 1,348 | 1,345 | 1,347 | 1,347 | 1,340 | 1,341 | 1,340 | - | - |
| Total High Schools | 14,500 | 11,478 | 11,488 | 11,458 | 11,396 | 11,317 | 11,293 | 11,213 | - | - |
| Special Schools | | | | | | | | | | |
| Union County Early College | - | 343 | 343 | 343 | 343 | 339 | 334 | 333 | - | - |
| Central Academy of Technology & Arts | - | 802 | 801 | 800 | 792 | 783 | 784 | 784 | - | - |
| South Providence | - | 110 | 111 | 118 | 140 | 133 | 131 | 189 | - | - |
| Walter Bickett Education Center | - | 271 | 270 | 279 | 261 | 261 | 382 | 389 | - | - |
| Wolfe School | - | 72 | 71 | 70 | 70 | 69 | 71 | 71 | - | - |
| Total Special Schools | - | 1,598 | 1,596 | 1,610 | 1,606 | 1,585 | 1,702 | 1,766 | - | - |
| Total All Schools | 52,759 | 42,007 | 42,035 | 42,062 | 42,029 | 41,564 | 42,147 | 42,143 | - | - |

NOTE: Total membership includes pre-kindergarten (PK) and visiting students; cap is as reported in Enrollment Forecast dated 5/22/2014.

NOTE: Due to State reporting time lines, Monthly School Membership Report data will be on a one to two month delay.